

UBEA Forum

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DECEMBER 1948

UNITED BUSINESS EDUCATION ASSOCIATION

In This Issue

BOOKKEEPING & ACCOUNTING

- BELL
- CONTE
- HOSLER
- LADNER
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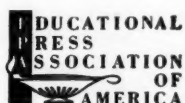
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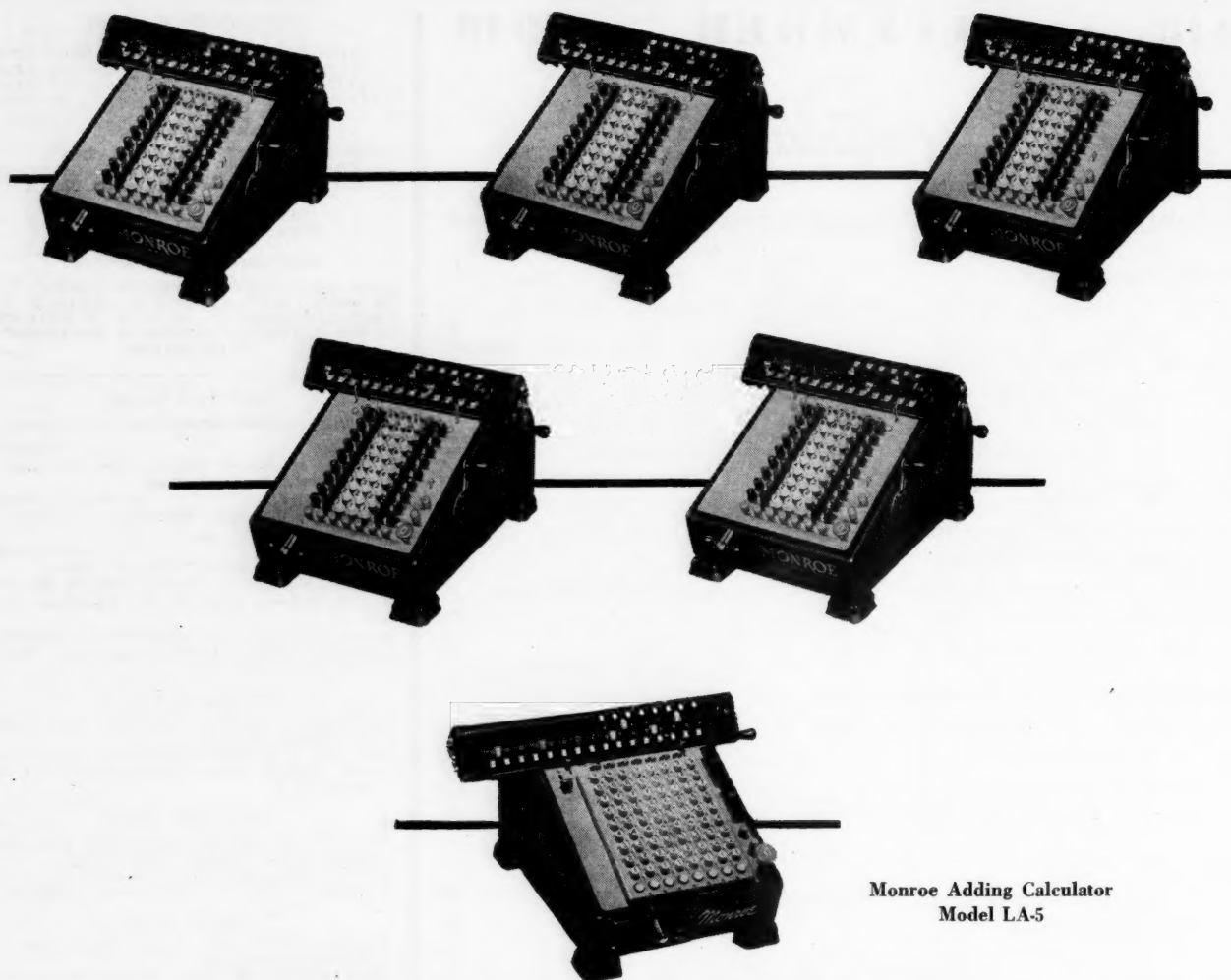
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Milton C. Olson joined the staff at New York State College, Albany, in September as Director of Training in Business. Dr. Olson was formerly at Ball State Teachers College, Muncie, Indiana. In addition to his college teaching he has had eleven years experience as a high school teacher. The Ed. D. degree was conferred upon "Milt" by Indiana University. A digest of his dissertation was published in the Fall Issue of The National Business Education Quarterly.



A very real task faces the teacher of bookkeeping and accounting. Bookkeeping must be *taught* and good teaching of this subject necessitates a complete appreciation of the factors of *presentation* and *student practice* as well as *evaluation* of results. All of these factors must be present in the up-to-date bookkeeping classroom situation and a very fine balance must be maintained among all three.

Ample bookkeeping and accounting textbooks are available and the scientific procedures utilized in the building of such books today assures the teacher of the presence of up-to-date basic materials for class use. Manuals and keys accompanying texts are prepared with great care and precision, and such auxiliaries provide the teacher with invaluable suggestions for making bookkeeping practical and meaningful to the student. Likewise, test materials for scientific evaluation of the resultant learnings are readily at hand.

All of this is not enough, however, for no matter how good textbooks, manuals and testing materials may be, they will never replace the need for well-planned teacher presentation, original classroom resourcefulness, and pertinent teacher-made testing devices. One item deserving particular emphasis which could usually be placed under the heading of resourcefulness, is the manifold application of bookkeeping to all community life.

This issue of *UBEA Forum* is rich in suggestive materials covering the points just mentioned, and these matters have been presented by teachers who are working at the everyday task of providing instruction in bookkeeping. Materials for this issue have been carefully selected by the issue editor and a thoughtful consideration of each article will reward the reader.

J. FRANK DAME, Consulting Editor,
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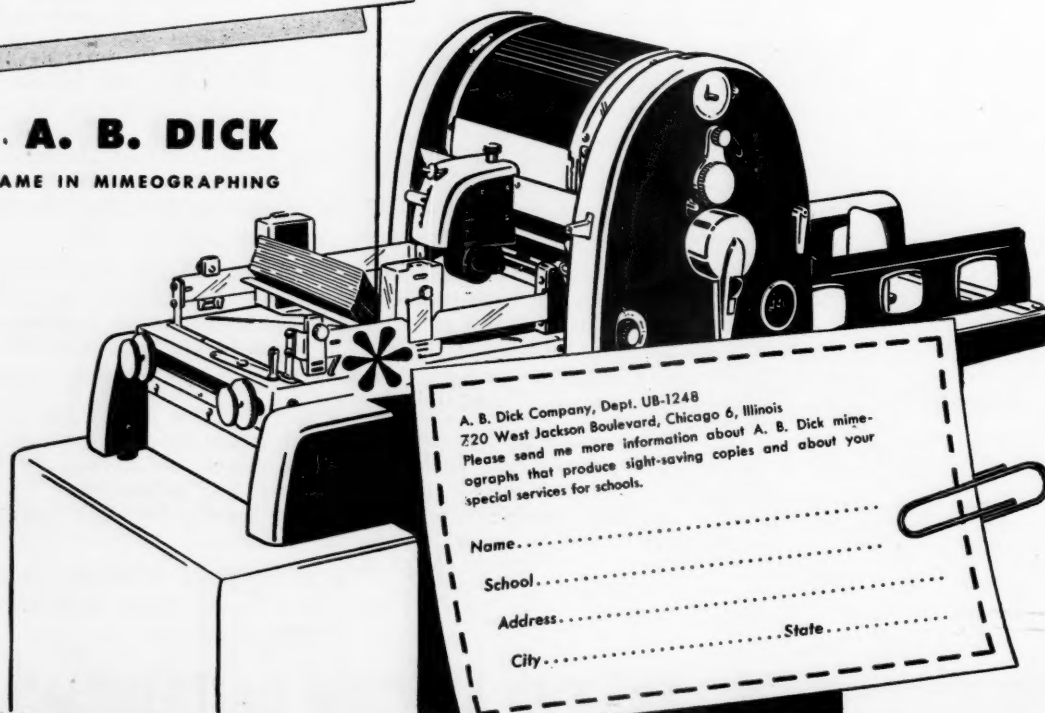
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UNITED SERVICES

BOOKKEEPING AND ACCOUNTING

MILTON C. OLSON, Editor
FRED C. ARCHER, Associate Editor

THE BOOKKEEPING EDITOR COMMENTS

Business, teaching, and the teaching of business subjects are dynamic. Constant change of one kind or another is present. In this issue of the *FORUM* three high school teachers, one university professor, and one professor in a teachers college indicate some methods by which, in the field of bookkeeping instruction, these changes may be in the right direction.

The improvement of instruction in bookkeeping and accounting can be accomplished in various ways. There can be little argument, for example, with the general statement that better planning should make for a better teaching performance. But dealing in generalities may accomplish nothing whereas a specific indication of how this planning may be improved can inspire action. It is with this thought that Professor Musselman has been definite and concrete in his presentation of an outline of a lesson plan that can be used for the teaching of the trial balance. His outline should be helpful not only as a specific example which can be followed in the teaching of the trial balance but as a model to be used in developing lesson plans for other phases of bookkeeping work. The experienced as well as the inexperienced teacher should benefit from a study of this plan.

Another method for making bookkeeping instruction more effective is to do an improved job of adapting the teaching to the needs of the students and of the community. Fortunately, there are similar elements in all communities so this task is not as difficult as it might appear at first glance. There has been a tendency, however, on the part of many teachers, to over-emphasize the similarities and to be willing to teach bookkeeping principles and their applications just as they are given in the texts—which must of necessity be written to apply to the common elements in most types of communities. It is the failure to take cognizance of the needs of the students in terms of the bookkeeping practices of the specific community involved which causes the high school graduate to say, "The bookkeeping work I am doing is not anything like what I learned in school." This adaptation of the bookkeeping course to the community takes time and effort on the part of the teacher and the rewards may be only the satisfaction of a job well done. As an inspiration to those teachers who wish to do a better job of teaching through adapting their work to the needs of their students, Mrs. Lader has indicated how she keeps abreast of business developments in her community, a midwestern town of about thirty thousand

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October (1948) Shorthand—Thelma Potter Boynton, 106 Morningside Drive, New York, N. Y., and Ann Brewington, School of Business, University of Chicago, Chicago, Ill.

November (1948) Typewriting—John L. Rowe, Teachers College, Columbia University, New York, N. Y., and M. Fred Tidwell, University of Washington, Seattle.

December (1948) Bookkeeping and Accounting—Milton C. Olson, State College for Teachers, Albany, N. Y., and Fred C. Archer, State Teachers College, St. Cloud, Minn.

January (1949) Modern Teaching Aids—Harry Q. Packer, State Department of Education, Charleston, W. Va., and Lewis R. Toll, Illinois State Normal University, Normal, Ill.

February (1949) General Clerical and Office Machines—Gertrude Roughsedge, Medford High School, Medford, Mass., and Marion M. Lamb, 2851 Espy Ave., Pittsburgh, Pa.

March (1949) Basic Business—Harold B. Gilbreth, Winthrop College, Rock Hill, S. C., and Ray G. Price, University of Minnesota, Minneapolis.

April (1949) Distributive Occupations—William R. Blackler, State Department of Education, Sacramento, Calif., and John A. Beaumont, State Department of Education, Springfield, Ill.

May (1949) Office Standards and Co-operation with Business—Harm Harms, Capital University, Columbus, Ohio, and Arthur S. Patrick, University of Maryland, College Park, Md.

Book Reviews—Jessie Graham, Supervisor Business Education, Adult and Vocational Education Division, Los Angeles City Schools, and Hyla Snider, Connecticut College, New London, Conn.

UNITED SERVICES

BOOKKEEPING AND ACCOUNTING

population, and how she has been able to adapt her teaching of bookkeeping to the needs of the prospective office workers in that community.

Miss Rosner, who teaches in an upstate New York high school, has also recognized the desirability of adapting bookkeeping instruction to the peculiar needs of the community — in her case, a rural area. Her contention is that people in rural areas may need bookkeeping instruction even more than people in the large cities but that this instruction may need some shifts in emphasis from topics usually stressed. She recommends a one-year course in bookkeeping and indicates in her article the areas of emphasis needed in this proposed course.

The choice of a textbook which is best suited to a particular community will also be an aid in bettering the

teaching of bookkeeping. In his article, Professor Bell gives some suggestions on making a wise choice of a bookkeeping textbook.

Better selection of students may be another method by which the product of bookkeeping instruction may be improved. Mr. Conte makes no claim to have a scientific system for selecting students for his bookkeeping classes but he does outline some procedures which he has found effective in his school for getting what he considers to be some of the better students into his classes.

Dr. Hosler believes that teaching can become more effective if teachers and pupils are familiar with the bookkeeping and accounting practices used in the local community. He not only discusses methods but explains the procedures for tapping local resources.

SHORTHAND

THELMA POTTER BOYNTON, Editor
ANN BREWINGTON, Associate Editor

BASIC ENGLISH AND TRANSCRIPTION

Contributed by Bessie Witte, Chairman, Secretarial Studies Department, Bay Ridge High School, Brooklyn, New York

In transcription, which necessarily involves the preparation of a *mailable transcript*, the correlation of shorthand, typewriting, and English is essential for success.

In our cosmopolitan high schools, many pupils are expert in shorthand and typewriting but find that weakness in basic English is a serious handicap to the realization of the success which they envisioned for themselves when they undertook the study of shorthand. They planned to become stenographers and eventually private secretaries, and in the theory grades, had every expectation of realizing this ambition.

However, when they reached the transcription grades, they found that lack of familiarity with many of the idioms of the English language militated against the attainment of a *mailable letter* in spite of their thorough preparation in typewriting and stenography.

To counteract this weakness, we selected a wide variety of phrases and other expressions which investigation indicated were constantly recurring in dictated matter and decided to drill these common expressions until they became part of the typewriting, stenography, and English background of the pupils.

These phrases included the following:

under separate cover	at your earnest request
strictly confidential	your eagerly awaited report
greatly surprised	urgently needed merchandise

bill of lading
prompt delivery
further particulars
by return mail
in the meantime
inasmuch as
prompt and efficient service
ladies' wearing apparel
in accordance with
in all probability
profit and loss

in relation to
in large quantities
future reference
will not be publicized
on the other hand
our latest catalog
in compliance with
in reference to
assets and liabilities
excellent quality, etc.

Each teacher should add to the list weaknesses observed in the transcripts of her particular group.

In every grade of typewriting, pupils discuss the meaning of some of these expressions and practice them on the typewriter instead of typewriting the usual vocabulary lists provided in the textbook. In this way, the pupils learn to spell, typewrite, and understand these frequently recurring expressions and eventually absorb them as part of their automatic response vocabulary.

Thus, we hope to eliminate the introduction of such unidiomatic expressions as *prompt deliver* for *prompt delivery*, *future particulars* for *further particulars*, *in compliance to* for *in compliance with*, *our last catalog* for *our latest catalog*, and many other expressions which the pupil who has a limited acquaintance with conventional English will introduce into letters transcribed from shorthand notes. In addition, the improvement in spelling is tremendous.

This procedure has been found to be an effective means of improving the basic English of pupils who are anxious to succeed and become stenographers.

Shorthand Editor's Notes: In the October issue of the FORUM a list of classroom techniques and procedures which could be used in teaching the writing of shorthand was presented by Elizabeth Davenport of Kingston, Pennsylvania, and Glen Murphy of Tallahassee, Florida. The notation was made that other suggestions would be forthcoming.

Inasmuch as Miss Witte has introduced the subject of transcription for us in her comments above, it is apropos to continue our thinking on transcription by examining the suggestions that Miss Davenport and Mr. Murphy presented in their list.

Again, the suggestion is made that you check those procedures which you have not used and try them this year in your shorthand classes. The shorthand editor will be glad to hear about the results.

1. A high skill in transcription means a high degree of skill in (1) writing and reading shorthand notes; (2) typewriting; (3) use of English mechanics. The degree of skill in transcription which the student can demonstrate indicates how well these three fundamental skills are correlated.

When transcription is started these skills should be simple. The first transcript ought to be on sentences or short paragraphs, rather than complete letters. The first attempt at transcription should be as simple, comfortable, and successful for the learner as possible. The "office situation" need not be introduced in the beginning lessons.

2. Transcription practice should include the following:

- (a.) The typing of the material to be transcribed from printed copy until typing facility is established.
- (b.) Practicing the division of words which appear in the context on the typewriter to learn the correct division and to develop skill in typing the hyphen.
- (c.) Taking a timed writing from the printed copy so as to establish an individual goal for each person.
- (d.) Reading the shorthand plate of the material to be transcribed with the emphasis on understanding the meaning of the message to be transcribed.

Have the students read and ask them questions concerning the meaning of the material they have read.

(e.) When the meaning is clear, practice with attention to perfection of shorthand notes and penmanship.

(f.) Practice typing from the shorthand plate. Follow this with a timed writing.

(g.) Time the transcription from the students' own notes. Compare the timed results. If the shorthand transcript is materially slower than the typing rate, then the student should practice transcription. If the transcription and typing rate are about the same, then the student should practice to develop recording speed, typing speed and transcription speed so that all three can move to new and higher levels.

3. To take away the tenseness which might be built up within some students when they are taking dictation for transcription, the teacher should make an attempt to divert their thought to other channels. Get their minds operating to best advantage. Rather than the students sitting and waiting for the dictation to start, have them record shorthand of a memorized paragraph or compose sentences in shorthand. If they are busy thinking and writing shorthand, they aren't worrying about the dictation. This should approximate the warm-up, expert's drill in typewriting before a timed writing.

4. Instead of always having verbatim transcription, have the students practice re-wording and re-writing letters occasionally. This should tend to develop vocabulary flexibility. The accomplished stenographer is a person adept in word usage. Acceptable and mailable transcripts do not always involve verbatim transcription.

5. The teacher should give the students practice in composing letters. This can be started by dictation of ideas to be embodied in a letter, or by dictating "what the letter is about" and "we must give the addressee the following information. . . ."

6. The teacher should dictate letters to the class extemporaneously rather than reading from a dictation book at all times. The teacher can dictate business letters which pertain to class or club activities to the shorthand class. All of the class can transcribe the letter, the best one being the one to be mailed. It might be well for the teacher to introduce personal or school letterhead stationery at this point.

7. Students should become familiar with letter transcription on letterhead stationery. The teacher should make an attempt to duplicate letterheads, get old letterheads from businesses in the community, or arrange to purchase letterhead pads from publishing companies.

8. Display letters on the bulletin board which indicate good work in transcription. Give students opportunities to bring in letters received through the mail which illustrate good or poor form in transcripts.

9. Proofreading should be taught in transcription. Students should be shown that the eye movements for proofreading are different than for ordinary reading. If the teacher will read aloud in the manner in which the eyes should move in order to proofread, students get the idea quickly and usually improve their proofreading immediately. Some students need special help in this kind of reading.

(Continued on page 47)

UNITED SERVICES

TYPEWRITING

JOHN L. ROWE, Editor
M. FRED TIDWELL, Associate Editor

THE PERSONAL EQUATION IN TYPEWRITING COURSES

*Contributed by Sister M. Marguerite, R.S.M., Mount
Saint Agnes, Mt. Washington, Baltimore 9, Maryland*

It is becoming the fashion to label articles and dissertations "How not to . . ." A recent speaker at a meeting of the Secretarial Club said she was entitling her talk, "How not to become a secretary." Since I had some such title in mind while planning this article, I felt she had usurped my plan, until I noticed various and sundry publications: "How not to attain popularity," "How not to be president," and "How not to tell a story." Then I realized that both the speaker and I were unconsciously following the trend of presenting an adverse situation in order to stress the positive.

Hence, the first three scenes or situations described hereinafter might be labeled, "How not to teach typing."

First scene: Room crowded with tables, chairs, typewriters, office practice equipment; teacher's desk pushed back against the wall; no access to blackboard space; the machines turned so that the light falls from the pupils' left instead of their right side; instructor tapping on desk with a rod as he aids and abets the noise of a phonograph record—shouting directions at students, trying to place his voice above the noise and above the voices of the students, who turn to each other to have his directions interpreted; and confusion and noise justified on the basis that office workers will have to get used to distractions sooner or later.

Second scene: a deadening and deadened quiet; instructor patrolling the aisles, calling out once in a while: "Keep your eyes on the copy! Don't look at your keys! Do not talk! Keep up your speed." The goal here seems to be a continuous and unconstructive practice at any cost.

Third scene: teacher buried in abstraction, seated at his desk marking papers, apparently oblivious to the class; students proceeding independently—and contracting bad habits unrestrictedly. One student is striking the "m" with her thumb; another reaches the right hand over to return the carriage; many insert the paper, type a few strokes, jerk the paper out at the occurrence of an error with a screeching protest from the platen. Some seem to spend more time reading directions, or looking at their work with puckered brow, than actually typing.

Now, though I labeled these three scenes, "How not to teach typing," there are some interesting points in

each situation. It is rather exhilarating to pupils to type to rhythm, and it is a challenge to speed up their fingers. But a total disregard of accuracy in any one lesson is liable to be ruinous. Then again, deliberate provision of distractions is somewhat like teaching a beginner to swim with all his clothes on—the theory being that he might have to save his life and those of others under just such conditions. The learner should have ideal conditions for concentration; the distractions he will learn to take care of later.

In the second classroom, the instructor was merely policing the room; there were no incentives. Yet it is well for the teacher to watch his pupils, and to make the pupils aware of the fact that the instructor is on the look-out and is alert to spot bad habits at their very inception.

In the third situation, congratulations to the teacher who can organize his work and his teaching procedure in such a way that he can take "time off" occasionally and let the class set its own pace. But obviously this should not exclude such supervision as will prevent the carrying on of pernicious practices that become wasteful and inefficient habits.

Typing texts and teachers' manuals furnish excellent lesson plans, objectives, and standards; but the teacher who would not take into account the human element would find himself a voice crying in the wilderness—a pleasing and proficient voice, no doubt, and the wilderness might also resound with the clattering of keys and the returning of carriages practiced in the devotions of would-be typists. It will not be a wilderness that will blossom forth in accomplishment, nor make much of a contribution to efficiency in business. If the teacher takes the learner into his confidence, his standards and objectives may well form motivation in the development of skill.

There are certain routine arrangements that may be regarded not only as disciplinary, but as preliminary to establishing correct habits of neatness and economy of movement: the removal of the typewriter cover and its uniform arrangement; the care of the machine; conservation and disposal of paper (this is a minor point, perhaps, but paper not crumpled, merely torn across and left flat, will prevent an overflowing wastebasket, the disorderly sight of which is not conducive to habits of neatness); at the end of the period, leaving the desk in order: carriage centered, machine neatly covered, chairs pushed in; and directions about erasing: insistence on pulling the carriage to the extreme right or left

*Students may erase when preparing letters for mailability; they are never allowed to erase exercises given for accuracy and speed.

TYPEWRITING

so that the erasure dust will not clog the machine. All these points must be given out generally, and then insisted upon both individually and collectively.

While beginnings are important, it should be remembered that in the acquisition of a skill much repetition may become monotonous later when the novelty of the course has worn off. In such a case, the teacher must exercise ingenuity in keeping the class alert, active, and practically motivated.

Some Motivating Devices

Since the following devices have been found to be successful in motivating classes, they are described here as a possible aid to other teachers.**

For the first half of the course, the progress charts provided by publishers of typing texts may be used. These are impersonal and lack adaptability to individual needs that develop as the course progresses.

We have developed, therefore, an individual chart system to furnish a personal challenge: pupil against pupil, pupil against his former record, class against previous classes, and so forth. The students type their own charts on cardboard; yellow, blue, green, orange and pink cards furnish a pleasing variety as the year progresses. The first chart requires five perfect one-, two-, and three-minute timings from material selected by the instructor; also five ten-minute timings with fewer than five errors. These were the routine requirements of all the charts, and the minimum speed, beginning at 60, 55, 40, and 35 words a minute for the one-, two-, three-, and ten-minute timings respectively, increased by five words with each chart. By the time the student has reached the sixth chart—representing the end of the course—the student is held up to speeds of 85, 80, 75, and 60 words a minute respectively.

In addition to the timings, there was also required on each chart a certain portion of the text and a certain amount of untimed perfect writing. As the class swings into the routine of this procedure, they may be trusted to select their own material and time their own tests. Always they are required to correct their own errors and to realize the great importance of becoming good proofreaders. Accuracy and honesty in this requirement may be maintained by a heavy penalty for unfound errors and absolute rejection of work in case of erasure. It does not take the instructor long to spot those who are undependable in correcting their own errors, so that the burden of checking papers is considerably lightened as the course proceeds.

**From here I am quoting largely from my article in the *Business Education World*, February 1945, with the courteous permission of the editor.

Accompanying this "charted progress" are other devices for stimulating interest and for checking general class accuracy. One is the "accuracy marathon." The directions are: "Turn to your Gregg Writer Competent Typist Test. Start when I give the signal; raise your hand when you make an error. I will tell you the number of minutes and seconds you typed before the error. Record the time on your paper, as well as the number of strokes typed." The papers are graded with an average of two marks: the highest number of strokes, and the longest time of typing, the results of which form the highest grade. A bonus is given for the best performance.

Another device is a ten-minute timing for class comparison. The directions are: "This is a ten-minute timing. Hand it in whether it qualifies or not, and you will be graded according to your standing in relation to the other members' accuracy and speed."

A third device is requiring the greatest number of continued strokes of errorless typing, graded likewise according to the standard set by the student having the highest number of strokes. This exercise is not timed. All three of these devices may be given three times, so that the pupil may hand in the best of his three attempts.

Then there is the challenge of the "blank space"—a blackboard record of students' names, with blank spaces for such requirements as the number of mimeograph stencils typed, the amount of extra work done, ornamental typing (not too much time should be spent on this) and typing in a foreign language. This last is a plan for developing concentration on letter-level instead of word or phrase-level. Of course, typing on word or phrase-level is also encouraged for the development of speed.

The Unknown Quality

With all of these devices, will there be any pupils who still strike the "m" with the thumb? Will paper always be inserted, withdrawn, and disposed of correctly? Will machines always be cared for properly and left in neat condition? I don't know. With all possible effort and cooperation on the part of both teacher and pupil, there is still the x in the equation: the unknown quality, whether it be faulty technique, faulty equipment, or a matter of temperament.

Then too, it is recognized that these are classroom devices that have no direct connection with conditions in business life, but in general, the results are lasting: habits of concentration, perseverance, endurance, and dependability. These stabilize the skill that will produce in actual office situations the neat, accurate, and swift typing that is regarded as a business ideal.

UNITED SERVICES

MODERN TEACHING AIDS

HARRY Q. PACKER, Editor
LEWIS R. TOLL, Associate Editor

WALLS CAN TEACH BOOKKEEPING, TOO

*Contributed by W. J. Wagoner, Central High School,
Muncie, Indiana*

The proper use of the bulletin board is part of the ever expanding visual-aids program for teaching. The bulletin board should be made a "visual supplement" board in teaching and not just a convenient place for announcements and notices. Five main objectives to be kept in mind when using the walls of the room are: motivation, illustration, supplementation, presentation of vocational information, and relation to other subjects in the curriculum.

All exhibits should furnish some form of stimulus to the pupils. Of course, a consciousness of the wall space in the room must be built up in the pupils to make exhibits effective. Many teachers have pupils' work mounted on the board for the purpose of comparing neatness, accuracy and form to provide some motivation through pride or competition. The teacher should attempt to analyze individual reactions as much as possible before displaying the work of pupils. Instead, pupils may be encouraged to bring in materials related to the subject at hand that they find in their ordinary experience outside of the classroom. Many bank balance sheets can be found in newspapers and magazines. In the very first week of teaching one could get off to a good start by having students bring in sales slips they have collected from stores, cash receipts for bills they have paid, or cancelled checks. This will do two things. First it will bring in much information for the bulletin board and start pupils being "wall conscious." Second, a good starting place is provided for relating bookkeeping to daily lives; the pupils will realize that bookkeeping is not particularly foreign but functions for them every day.

Illustration

In presenting the daily lessons in bookkeeping there are often subjects that could be better illustrated than talked about. If a teacher is skillful in the use of the blackboard, he can make many handy illustrations to accentuate the points he is presenting orally. Some teachers find themselves unable to use the blackboard effectively; therefore, they should use prepared materials on the walls of the room to help illustrate points. In discussing some points, every wall in the room could be used advantageously if proper organization of mate-

rial is prepared before hand. In discussing sources or origin of information for the bookkeeper, different examples of sales tickets, purchases invoices, checks, receipts, bills, bank statements, and deposit tickets could be arranged on the wall. The students may bring in many of these. When developing the use of journals, various types of books of original entry could be placed on the wall. The same could be done for ledgers, tax problems and many of the other subjects. Taxes will be easier to understand with the actual tax blanks in front of the pupils rather than just an illustration in the text. The whole bookkeeping cycle could be illustrated by placing the original papers in one spot and attaching strings from the business papers to the journals and ledgers showing how the information flows into the records. Summarization, adjustment, and financial statements may be shown on the wall with the original papers and other records. In other words, a schematic diagram of the bookkeeping procedure has been found to give the students a complete picture of inter-relations between parts of the cycle where it is otherwise impossible for some to visualize the procedure. Of course this graphic illustration takes a great deal of preparation. With the present load of most teachers, one teacher cannot develop the entire diagram in one year by himself, but with aid from other sources which will be mentioned later he may accomplish the result.

Supplementation

If a teacher had an exceptionally capable class, there would be many things that he could use to supplement the regular course. However, since most groups are heterogeneous, the supplemental work must be handled in a way which will not take the time of the whole class. Development of these supplemental ideas should be done as much as possible by the individual students. In fact, a teacher should be able to find students who are interested in and have access to rich sources of material. With proper encouragement they thrill to bringing in examples and arranging exhibits. Supplemental materials could consist of pictures of the machines used to perform the operations that are being done by hand in class. Much free literature can be obtained by writing to the companies making these machines. Pictures of adding machines are available. The students will see in the adding machines a relief from all the labor they have been going through mentally. Pictures of calculators can be collected to show how payroll work can be done much faster and more accurately than the class members are doing laboriously. Show by illustration the use of

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the cash register in bookkeeping. Collect photographs of regular bookkeeping machines that will do the ledger work and journal work at the same time. Check writers to help in payroll work could be illustrated on the wall. Tabulating machines and their use in keeping records and statistics will prove interesting to some. All of these give added stimuli to the quicker students.

Vocational Information

In using the wall space of the room or department area the jobs in which bookkeeping knowledge is used can also be shown. The following questions could be answered graphically: What jobs could a person perform better with a knowledge of bookkeeping? Would a person make a better clerk if she knew that somebody had to read her sales slips later on? If it is shown that in many different jobs a knowledge of bookkeeping is useful, it will give the student a better conception of the practicality of the course and help him get away from the feeling that bookkeeping is just another classroom subject. It can be illustrated that bookkeeping fits into industry in showing that various jobs depend upon a knowledge of bookkeeping. Show cases in which a knowledge of bookkeeping will make a person a better employee. For example, show that the employee punching the time clock is actually making the initial record in the payroll process. Without a correct record of time worked there cannot be a correct payment of wages. How is bookkeeping used in the professions? Some records used in a doctor's office could be placed on the wall. Many illustrations can be found to show the opportunities in which a pupil might become a better employee and citizen if he knows some bookkeeping and the importance of keeping good records. For example, it could be shown how necessary it is to have a correct record of milk delivered to the housewife to get the proper milk bill at the end of the month or week. Illustrating that the record is the source of information for the bookkeeper at the dairy would tie the bookkeeping into the life of the home. A good citizen will help make these records accurate.

Relation to Other Subjects

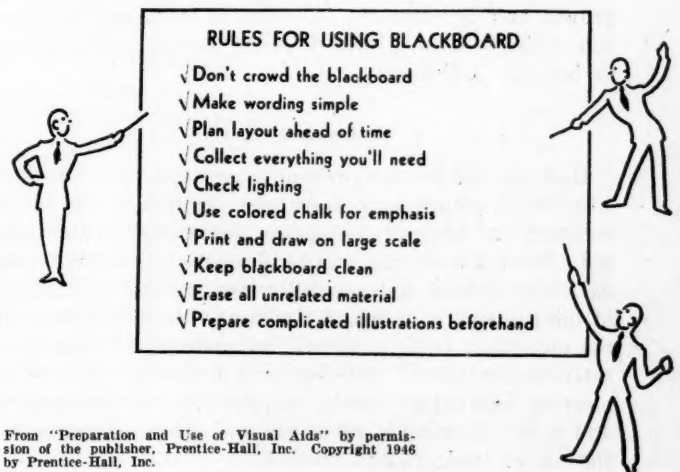
Another contribution that could be made by the bulletin board is to demonstrate the interrelation of the various other subjects in the curriculum to bookkeeping. How does a working knowledge of mathematics help in being a good bookkeeper? This will be partially realized when the student tries to obtain a trial balance which does not balance. However, a further illustration could be made by showing on the board lists of the processes learned in mathematics tied in with the activities performed in bookkeeping. For instance, by drawing a string from addition to the sales slip, journal, trial bal-

ance, ledger, balance sheet, etc., it will soon be seen that adding is a very necessary skill to acquire. Percentage should be tied in with figuring discounts and interest on notes in bookkeeping. Where does English help in bookkeeping? Sometimes a bookkeeper or accountant has to express himself in written reports, and without a knowledge of proper English he may make a very poor presentation. A report of an audit of the records of a club or a company could be used for an example. If the student has a knowledge of social science he should understand the tax picture better. Showing these things graphically should give the student a better school spirit; a feeling that the school is operated as a whole unit and not a succession of non-integrated subjects. Also, he may see that bookkeeping has a definite and significant niche to fill in a well-rounded education.

Aids to Teachers

Bulletin board displays cannot be built to meet all the above mentioned needs in one year. It is a growing and continuously changing proposition. Each year a new group of students will contribute additional materials. Some colleges have "Teaching Materials Services" and some school systems have set up central "visual aid" offices to help. If there is a "Teaching Materials Service" in the community the teacher should by all means use it. However, the teacher should make known what he needs in the way of illustrative material rather than expect the service to anticipate whatever is desired. Any teacher can start his own "Teaching Materials Service." One very essential part of this self-made "service" is adequate storage space which would of course mean filing cabinets and storage cabinets. Proper supplies are needed too, such as various colored map tacks, string, ink and pens, and poster board. A teacher should maintain an awareness of free literature to be

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UNITED SERVICES

GENERAL CLERICAL AND OFFICE MACHINES

GERTRUDE ROUGHSEDE, Editor
MARION M. LAMB, Associate Editor

PLANNING FOR EFFECTIVE LEARNING IN BUSINESS CORRESPONDENCE

*Contributed by E. M. Keithley, Department of Business
Administration, University of California, Los Angeles,
California*

The term business correspondence, as used to indicate the subject taught in high school or college, refers to the development of skill in the use of language to solve business problems. The ability to write clearly is a necessary skill for those who graduate from business courses, particularly for those who expect to advance from their initial employment. Perhaps the primary objective of the course is the development of marketable skill. In college courses this objective should constantly be kept in mind, but there are other important objectives which must also be considered.

The teacher of business correspondence will think and plan far beyond the primary objective of developing skill in writing as he organizes and teaches the course. Both in secondary school and in college there is an opportunity to plan a program which will include a wide range of problems for investigation, materials for examination, and activities for classroom use which will develop acceptable *understandings* of the importance of this practical skill. Scholarly, realistic, and functional planning to meet the needs of students will result in building *attitudes* toward personal and business responsibility and competency which will enable the learner to attack problems with confidence in his ability to solve them. Careful planning will provide a pattern for the growth and development of *habits* of work and cooperation which will contribute to better human relationships in business activities.

A Resource Unit

How can the teacher proceed to organize his course for effective teaching and learning? How can he bring meaning and understanding into his program? One way is to develop a resource unit. Resource units have been variously defined, but generally they include an analysis of the problem in terms of student needs, a statement of the objectives to be achieved, suggestions for classroom activities, a list of differentiated activities for use in meeting individual needs, suggestions for evaluation, and a list of suitable reference and other materials for the use of students and teacher.

Objectives

The first step in the preparation of the unit should be to list the possible objectives for the course. This statement of anticipated outcomes will be an invaluable aid to the teacher. The list should be extensive. It should include many more objectives than it will be possible for any one class to meet. Listing these objectives is part of the teacher's preparation for meeting the needs of the students in his classes. The list should include objectives for developing understandings, attitudes, habits, abilities, and associated learnings which seem desirable. For example, the following statement illustrates one type of objective. "To gain an understanding of the importance of the business letter as a type of communication."

The teacher should not hand his list of objectives to the students. They should be encouraged to plan their own objectives. Students and teacher working together can explore the possible purposes of the course. If students are given an opportunity to think through the problem, they will make use of their own experience much more effectively than if they are told by the teacher what the objectives are. Here is such an excellent opportunity to bring together the many business procedures, principles, and policies which have been learned by the student in other business courses, that the teacher should make every possible use of it as a motivating device. If guidance is effective, student and teacher objectives will blend together.

The student of business correspondence must have a purpose in learning to write good letters, which the teacher must help him to understand, or his learning becomes imposed and consequently it is likely to be ineffective. The student must somehow come to understand that the need for skill in business writing is not just that which he may find desirable as an individual, but that he, as a prospective worker, can contribute to the improvement of business relations. The need for skill becomes a need of the business environment and the student will find it desirable to relate himself to that setting.

Content

Planning the content of a course in business correspondence is an exciting adventure for any teacher. The content specifications form an essential part of the teacher's resource unit. Physical make-up, basic principles of writing, and the types of business letters in common use are areas upon which all would agree much time should be spent. English fundamentals, tone, style, and

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technical language are equally acceptable areas of development which no one would neglect. The student may learn a good deal about the phases of writing mentioned above, but the teacher will want to be equally sure that he has learned to adapt his writing to the emotions, intelligence, and experience of the reader. Thus, it would seem, that the content of the course should include liberal reference to what is known about the psychology of business writing. If the teacher is to stimulate the thinking of his students toward the important work of adapting his writing to the reader, he must understand what the psychologists have to say about the development of meanings. He will have little patience with empty verbalism. Real comprehension will be his goal. He will want to understand that meaning depends upon experience, and that the local environment can provide a wealth of opportunity to enrich student experience. The literature of semantics, particularly Wendell Johnson's book, "People in Quandaries," will be of value in providing him with a method for determining the relationship between situations and verbal symbols.

Business correspondence classes cannot be conducted as lecture courses. Perhaps this is a generalization which

cannot be proved. However, it is the belief of this writer. The teacher can vitalize the content of his course by helping students to acquire an attitude of "exploration and discovery" rather than one of "sit and be shown." Few classes offer better opportunities for group activities. One of the principal values to be gained from class work is that individual students learn how the other members of the group react to his writing. If the group is able to decide what the basic principles of good writing are and is then able to apply these principles to the work of their fellow students by way of constructive criticism, real progress can be made. The process of identifying common aspects or basic relationships in a variety of specific situations provides purposeful experience to each student.

The teacher's resource unit should be carefully planned to include classroom activities which will serve to amplify the objectives of the course. The principles of good letter writing can be further developed by group discussion of actual business letters. Opportunity ought to be provided to write and dictate letters under the

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BASIC BUSINESS

HAROLD GILBRETH, Editor
RAY G. PRICE, Associate Editor

**AN ORIENTATION COURSE FOR THE
BUSINESS STUDENT**

*Contributed by Ida F. Scott, Susan Miller Dorsey High
School, Los Angeles, California*

For some time we have been groping for some means of directing beginning pupils into channels which make for more efficiency in the business world. Not only should we be concerned with the waste in business and industry caused by a misfit worker, but we should be deeply concerned about the effect upon the individual. He labors under difficulties, unhappy because he is unsuccessful and insecure, and arrives on the list of unemployed at an age when it is too late to do anything about it. Some employers are today asking for workers below thirty-five years of age and the misfit, who has unsuccessful experience behind him and is inexperienced in other fields, is not wanted.

What we need is an introduction to the field of business education in the form of a practical, realistic program of guidance.

Some of the subjects in the curriculum remain because of tradition. Much has been said about existing courses but little has been done to better them. One need only to take a teachers' workshop in business or in a manufacturing industry, such as that offered under the direction of the Los Angeles Board of Education, to realize high schools are not keeping pace with business. Helen Borland¹ made the statement that business education has lagged behind business in its application of scientific principles and findings to the training process of the school. Business men and women tell us that the high school graduate has a very difficult time fitting into the scheme of business.

¹UBEA FORUM, Vol. II, No. 5 (February, 1948), p. 7.

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BASIC BUSINESS

A recent inquiry about beginning bookkeepers in the accounting department of an airplane industry brought this reply, "We would like to have young people who have an overview of business with a sense of responsibility as to how they might fit into the picture." In large industries where graduate accountants head the statistical work, a high school student of bookkeeping does not realize his importance in the scheme of things. He should realize that he must make good in a phase of the work, and he should be alert to know how his work affects the work of the whole department before he can progress on the job.

The writer doubts very much whether or not everyone pursuing the commercial major should begin bookkeeping immediately upon entering high school. Many would do much better if they began with a good course in arithmetic, one designed to meet the needs of those entering any one of the majors in commerce whether it be in

bookkeeping, clerical, secretarial, or distributive education. As for the bookkeeping major, the student often begins Bookkeeping I in the tenth grade and finishes the four semesters a full year before he is ready to use his bookkeeping skill in the field of business. It would seem that bookkeeping needs to be upgraded in many schools.

We have offered and many schools are still offering junior business training as an exploration course. Much can be said in favor of this subject of general business information for everyone; but we must admit that as it is taught it is not of an exploratory nature and does not aid in the choice of a major.

Guiding into Specific Courses

What then should our procedure be when guiding our young people into specific courses within the department of business?

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DISTRIBUTIVE OCCUPATIONS

STUDENT LAYOUT ANALYSTS

Contributed by R. S. Knouse, Professor of Merchandising, New York State College for Teachers, Albany

A store layout analysis can be an interesting and informative project for students in merchandising, salesmanship, or related subjects. In this type of activity the student observes the various locations of merchandise within a certain store and attempts to determine the value of the floor space. Its purpose is to acquaint the student with another of the problems with which the merchant is confronted; that of placing the right merchandise in the right location within the store so that it will be convenient for the customer and profitable to the merchant. There are many variations in the methods of conducting this type of student activity. However, the following is a description of the method that has proved most satisfactory in a number of instances on both the secondary and college levels.

Twenty-five seniors in the Retail Merchandising course at the New York State College for Teachers have just completed a store layout analysis in the W. M. Whitney and Company department store in Albany, New York. The store has four floors and a basement.

Planning the Project

The first step in planning this project was the instructor's contact with the store management to explain the nature and purpose of the activity and to enlist the cooperation of the store's personnel. Arrangements were made for students to contact various executives and supervisors for assistance in gathering information and completing sketches of the floor plans.

The project was then explained to the students by the instructor. This was followed by a discussion of the basic factors in store layout. Since percentage values would produce satisfactory results, no attempt was made to attach dollar evaluations to the floor space. In this particular case it was decided to divide each floor into four equal parts so that all would be evaluating the same factors.

The study of customer traffic flow in the W. M. Whitney & Company store was particularly interesting. Customers instinctively turn to the right upon entering a store and to counteract this natural tendency the elevators were placed on the left. While customer traffic flow is not the sole factor in determining the value of floor space, nevertheless it is an important one and readily discernible to the observer. It was, therefore,

WILLIAM R. BLACKLER, Editor
JOHN A. BEAUMONT, Associate Editor

DISTRIBUTIVE OCCUPATIONS

decided to evaluate the space from this viewpoint mainly but with proper consideration of other factors such as customer convenience and service, store appearance, store operating efficiency, and merchandise protection.

The third step was the actual store visitation by the students. A full week's time was allotted for this so that students could spend ample time in making their observations. One class period was devoted to a review of the factors that determine floor space value. Students were then asked to attach percentage values to the various floors and floor sections based on sound basic principles and their own observations of conditions within the store.

Discussion of Reports

At the next class meeting one student presented his report and a general discussion followed. The location of merchandise was discussed and members made recommendations for the re-location of several lines of merchandise. Students were then allowed to make changes in their own reports before submitting them at the next meeting.

The store superintendent of W. M. Whitney & Company appeared as guest speaker at the next class meeting. He explained the problems involved in placing merchandise in the various locations and the reasons for attaching different percentage evaluations to the different floors and the sections of each floor. A question and answer period followed.

Student interest in this project was exceptional. A typical student reaction was:

"This was an interesting way to present a complicated merchandising problem. A project that takes the student into the store is always more effective than the usual textbook presentation."

Another student remarked:

"The project stimulated excellent classroom discussions which were continued by students long after class hours. All students in merchandising courses should have an opportunity to participate in this type of educational activity."

A comment by another student was:

"This project was invaluable to me personally. After this first-hand observation within the store, I have a greater appreciation of what goes on 'behind the scenes.'"

Satisfaction with the project from the standpoint of store management is illustrated by the remarks of the store superintendent. Reviewing the over-all results, he said:

"We are always glad to cooperate with schools and colleges in practical projects of this type because it gives us an opportunity to emphasize the fact that merchandising has become a profession. We view it also as an



Seymour Forsh (left) and Theresa Mahoney (center), students in the retail merchandising course at New York State College for Teachers, Albany, discuss floor space with Frank O'Connor, store superintendent of the W. M. Whitney and Company Department Store.

opportunity to create new friends with the realization that there is a close relationship between the number of friends claimed by a store and the quality of applicants for store positions. The interest of the students and their ability to closely predict our evaluation percentages are evidence that the project was highly successful from the standpoint of the school. In general, the findings of the students substantiated the apparent soundness of our procedure. However, we expect to benefit from the suggestions of the students which were offered from the customer's point of view."

The school and store can look upon this type of project as just one more vehicle that can be utilized in public relations. As a teaching device, it has many advantages—interest, student participation, store participation, and practicability. It is invaluable in teacher training because it serves as a basis for cooperation between the future teacher and the businessman.

If students in business teacher training courses receive experience in contacting and securing the cooperation of businessmen they will surely continue it after graduation. The extent to which this is done *today* will determine the quality of teaching in the classroom *tomorrow*.

Blackler Promoted

Readers of this service will be pleased to learn that its editor, William R. Blackler has been appointed Chief of the Bureau of Business Education, California State Department of Education. Dr. Blackler succeeds Ira W. Kibby who retired November 1, 1948.—*Hollis Guy*.

UNITED SERVICES

OFFICE STANDARDS AND COOPERATION WITH BUSINESS

HARM HARMS, Editor
ARTHUR S. PATRICK, Associate Editor

OFFICE STANDARDS AS SHOWN BY A SURVEY OF INDUSTRIAL AND BUSINESS OFFICES

*Contributed by Eva E. Firra, Ithaca High School, Ithaca,
New York*

Office standards are rightfully of interest to all business educators. Since the students being trained in the high schools or colleges will soon be competing for employment in the business world, they will have to meet the standards of the business office. The educator, therefore, feels that he should know what the demands of the local business offices are so that the students may be given the training needed to bring them up to or beyond the requirements of the business offices in which they may soon be employed.

An effective way to obtain this information is to make a community survey and contact all or a representative cross-section of the local offices. A survey of 100 business and industrial offices in the city of Ithaca, New York, was made in order to determine the requirements of the local business concerns. In addition, there was a desire to discover in what ways the business education department of the local high school had met or failed to meet its goal.

Of the 3-page questionnaires sent out, 75 per cent were returned on the first mailing. This splendid response would indicate that the businessmen are vitally interested and are willing to cooperate with the school in its problem of training future business employees.

As a springboard for determining the standards of the offices, the employers were asked to state their minimum hiring requirements for typists, stenographers, and employees in accounting offices.

An analysis of the data included in the returns revealed that the minimum speed required of typists varied from a low of 35 net words per minute to a high of 75 w. p. m. A majority of the concerns stated that rates of 40 to 50 net w. p. m. were necessary for employment in their offices. Most of the concerns stated that they gave straight-copy typist tests to determine the applicant's typing speed. In many instances the comment was made that accuracy was as, if not more, important than speed. A general criticism was made that the average high-school graduate did not do a good job of "finishing" the work but was satisfied in turning in anything that had had been done.

The requirements for stenographic workers showed a great deal of uniformity with respect to the desired rates of shorthand speed but there was no such uni-

formity with respect to the transcription requirements. A student who is able to take dictation at 80 to 100 words per minute would be hired in most of the offices. A few firms have requirements as low as 70 w. p. m. while others have a high of 140 w. p. m. The transcription rates averaged around 40 w. p. m., though few concerns stated their requirements. This high rate and the comments added show that the business men are interested in having their stenographers produce many *mailable* letters during each day.

The comments made under the section dealing with English grammar, punctuation, and spelling show that the businessman feels that the average high school graduate needs further training in these phases of work. These skills and knowledges are particularly important in the stenographic work since the businessman wants all letters to be usable and to be good "firm representatives."

There was almost unanimous agreement among the employers that a general knowledge of the double entry system of bookkeeping, along with an aptitude for figuring, is essential for bookkeeping positions. Only a few concerns felt that a knowledge of single entry bookkeeping is essential or that an extensive knowledge of double entry bookkeeping is desirable for the average employee in the accounting office.

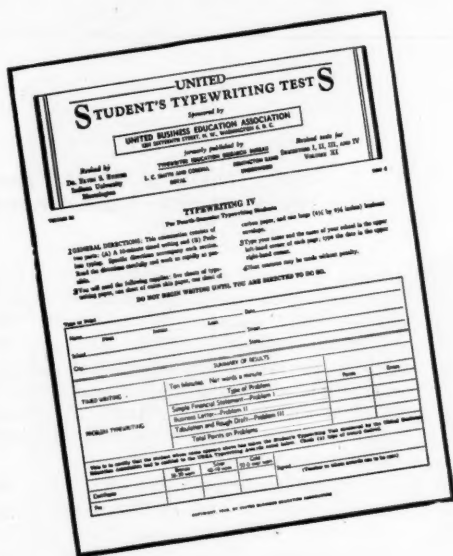
In order to be a valuable office employee, the high school student should have training in the use of adding machines, bookkeeping machines, calculating machines, and be able to cut a good stencil.

The criticism the majority of the businessmen made about the attitudes and knowledges show the respects in which their present office standards had not been met.

One of the chief criticisms dealt with the inability, or unwillingness, of the average high school graduate to work without supervision. Seventy-two percent of the responses found their employees unsatisfactory in this respect. Could this lack be laid at the doorstep of the schools for not providing more opportunity for the students to work without supervision once the basic skills had been developed?

Another criticism was that dealing with the employees' inability to grasp instructions when they were first given. Fifty per cent of the returns indicated that their employees did not have good work habits and were careless about their attendance. Almost 50 per cent of the firms found that their beginning employees did not have proper attitudes toward the quantity and quality of work expected on the job—with the emphasis on the

(Continued on page 44)



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UNITED SERVICES

BOOK REVIEWS

JESSIE GRAHAM, Editor
HYLA SNIDER, Associate Editor

Handbook for the Medical Secretary, by Miriam Bredow, McGraw-Hill Book Co., 1948 (Second Edition), 389 pages, \$2.75.

WELL-TRAINED medical secretaries, being in a field of short supply, can easily be placed in desirable positions. Curriculums for training medical secretaries are set up with the help of advisory committees from local medical associations, whose members need secretarial help. As teachers in special classes and schools have been at work for several years, some teaching helps have been made available. Special shorthand books, vocabularies, and guidebooks for the medical secretary have been published.

In this book the secretary's work in the doctor's office is highlighted. There are chapters on personality, keeping the doctor's schedule, receiving patients, keeping financial records, mastering professional miscellany, and other guides to secretarial excellence. Special chapters deal with patients who hold insurance policies of various kinds, dealing with the veteran, legal aspects of medical practice, and preparation of manuscripts. Finally, there is an extensive dictionary of medical terminology.

This book is a valuable day-by-day guide and reference book for the secretary in the doctor's office.

Vocational Office Training, Monograph 70, by A. L. Walker, et al, South-Western Publishing Co., 1948, 22 pages (paper bound).

FROM time to time mention has been made in magazine and yearbook articles of the program of business education in Virginia. In this Monograph are gathered together from articles that appeared previously in the *Balance Sheet*, a description of the Virginia State Plan for Vocational Education, practical helps for layout and equipment of business education classrooms, and a guide to the activities of advisory committees. All of these topics, covering the newer developments in business education, are presented in such a way that other programs can be based upon them without difficulty.

The State Plan includes provision for community employment surveys, job analyses, co-operative part-time office employment, teacher improvement, and others. Each of the subdivisions of the plan is described concisely.

The section on layouts for business departments includes floor plans, exact dimensions, lists of equipment, as well as suggestions for using the plans in one-teacher departments or in larger schools. Instructions for building counters and cupboards are included.

The section on advisory committees in business education is a complete guide that can be followed safely by the teacher who is considering making an initial trip into this vitally important territory. Directions for selecting committee members, outlining committee functions, and planning meetings are given.

The fact that the procedures described are in actual use in Virginia adds to the practical usefulness of this Monograph.

Physical Layout, Equipment, Supplies for Business Education, American Business Education Yearbook, Vol. V, New York University Bookstore, 1948, 344 pages, \$3.

EXPANSION in business education, the introduction of new machines into business, new ways of doing things in business and in business education, demand new buildings, equipment, and supplies. This unique yearbook is devoted to a thorough coverage of these topics. In addition, there is a section on new teaching aids in typewriting, bookkeeping, basic business, and other groups of subjects. Then, too, there is a resumé of recent developments in business education.

The suggested layouts are for departments in small, medium-sized, and large schools. All contributions are the result of practical experience in planning the physical facilities for business education.

For this review the chapters on bookkeeping have been selected as examples of the kinds of materials presented. There are two chapters on equipment for the teaching of bookkeeping, one on bookkeeping supplies, and one on recent developments in the teaching of bookkeeping. In addition, bookkeeping and accounting rooms are included in the general layouts for which diagrams are presented.

The first chapter on bookkeeping equipment is devoted to appropriate desks and chairs. Dimensions are cited, photographs included, and names of manufacturers listed. In the second chapter, machines available for the teaching of machine bookkeeping are described. Prices are quoted and special features mentioned. The chapter on bookkeeping supplies covers paper, writing instruments, supplementary exercises, and awards.

The chapter on recent developments in the teaching of bookkeeping starts with mention of the origin in ancient Italy of the bookkeeping equation, and goes on to the aims of teaching bookkeeping today: vocational, personal-use, social and economic understanding, clerical, and management. The prediction is made that the clerical aim will

become more and more prominent and that bookkeeping as an aid to management will receive added emphasis in the future. The conclusion reached is: "in summary, the trend in bookkeeping is toward realism, with aims keyed to economic conditions, materials keyed to actual business forms and systems, and approaches keyed to the learning processes of the pupils."

This yearbook illustrates effectively the desirable trend in business-education writing away from the essay-type of presentation to descriptions of materials and procedures that have been proven successful in actual use.

The Secretary's Book, by S. J. Wanous and L. W. Erickson, Ronald Press, 1948 (Revised), 597 pages, \$4.50.

WHAT is the approved form for transcribing the minutes of the meeting of the Board of Directors? Does the quotation mark come before or after the semicolon? Where can I get the latest figures on farm production in the United States? How is it possible to make the right margin of a stenciled bulletin even?

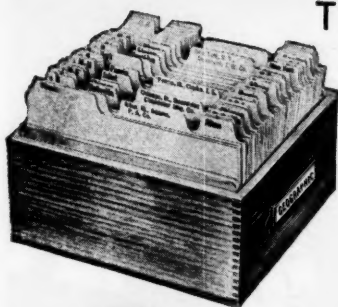
These and other questions arise daily in the office. A handbook in which the answers can be found readily is a priceless aid to the secretary. It is disconcerting to look through a reference book for authority upon which to base certain usage—usually someone is impatiently waiting for the answer—only to find many unusual examples, but none covering the immediate problem.

The searcher will find in this book the topics usually treated in reference books for secretaries: English usage, punctuation, letter form, and others. In addition, he will discover other useful chapters not usually appearing in works of this kind; such as dictation, legal papers, proofreading, tables and graphs, transcribing, receiving visitors, filing, and others.

The Secretary's Book is distinctive in the inclusion of answers to questions that do arise frequently in the office. The complete index makes it easy to find the required answers. The secretary who uses this book for a few days will be sure to make it a permanent item among her working tools.

Cost Accounting, by John G. Blocker, McGraw-Hill, 1948, 733 pages, \$5.50.

A thorough revision of a text for college classes; emphasis being placed upon the utilization of cost data by management.



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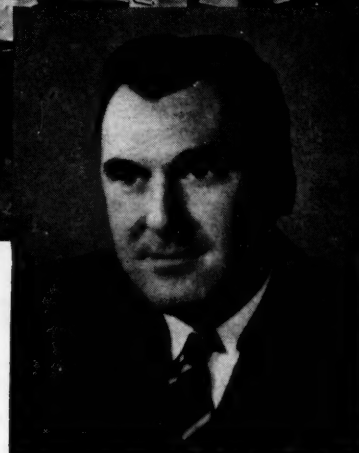


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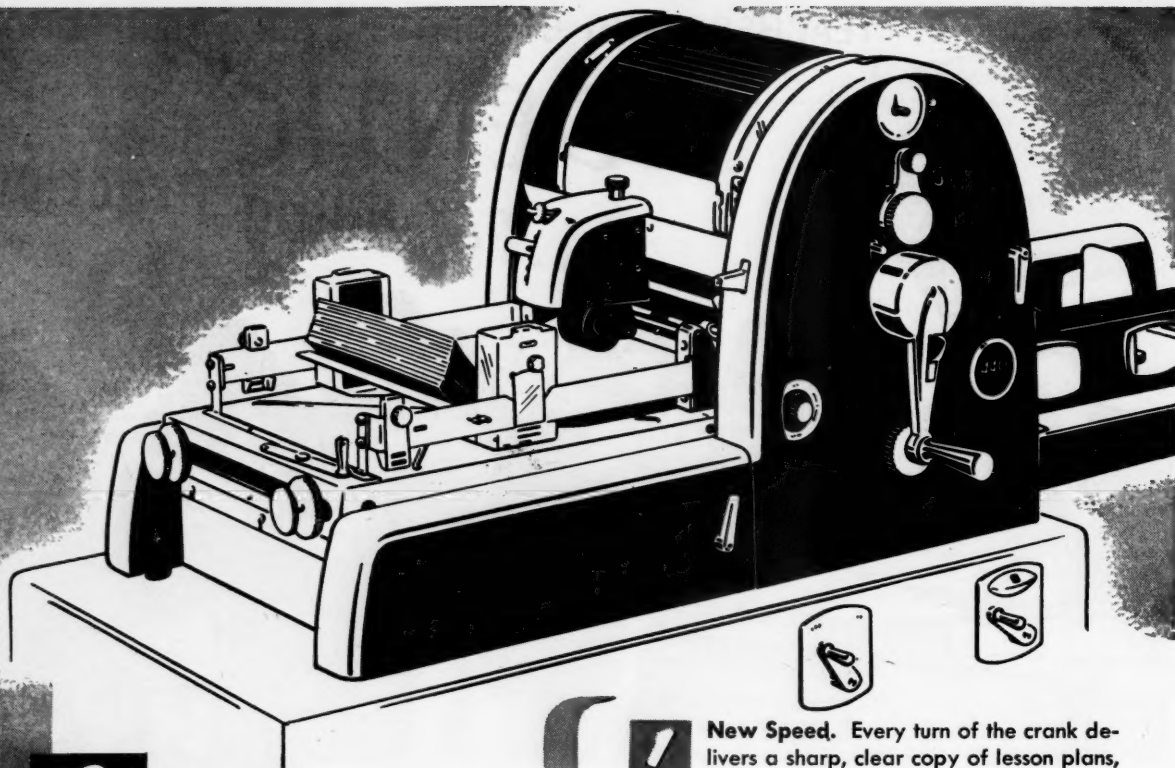
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Affiliated and Co-operating Associations

In this section of the UBEA FORUM affiliated and co-operating associations are presented. The announcements of meetings, presentations of officers, and descriptions of special projects should be of interest to FORUM readers. An affiliated association is any organized group of business teachers on the local, state, or regional level which has officially united its activities with UBEA. A co-operating association is defined as one for which the UBEA National Council for Business Education has established a Co-ordinating Committee.

Affiliated Associations

Alabama Education Association, Business Section
Akron Business Education Association
Arizona Business Educators' Association
Arkansas Education Association, Business Section
California Business Education Association
Chicago Area Business Educators' Association
Colorado Education Association, Commercial Section
Connecticut Business Education Association
Delaware Commercial Teachers Association
Florida Education Association, Business Education Section
Georgia Business Education Association
Houston Independent School System, Commercial Teachers Association
Inland Empire Commercial Teachers Association
Iowa Business Teachers Association
Kansas Business Teachers Association
Kentucky Business Education Association
Louisiana Business Teachers Association
Maryland Business Education Association
Montana Business Education Association
Nebraska State Education Association, District 1, Business Education Section
New Jersey Business Education Association
North Carolina Education Association, Business Education Section
North Dakota Education Association, Commercial Education Section
Ohio Business Teachers Association
Oklahoma Commercial Teachers Federation
Oregon Business Education Association
Pennsylvania Business Educators Association
South Carolina Business Education Teachers Association
Southern Business Education Association
Tennessee Business Education Association
Texas State Teachers Association, Business Education Section
Washington, Western Commercial Teachers Association
West Virginia Education Association, Business Education Section
Wisconsin Education Association, Commercial Section



ELISE DAVIS
Tennessee



ROBERT FINCH
Ohio



SYLVIA WOOD
Maryland

Ohio

Business Education Sectional meetings of the Ohio Education Association were held on October 29 in Toledo, Cambridge, Cleveland, Athens, Springfield, and Cincinnati. Among the speakers were Wade D. Bash, State Supervisor, Columbus; Vernal H. Carmichael, Associate Professor of Business Education, Ball State Teachers College, Muncie, Indiana; Clifford B. Shipley, Bowling Green State University, Bowling Green, Ohio; Harm Harms, Director of Business Education, Capital University, Columbus; Harry B. Bauernfeind, Director of Studies, Gregg College, Chicago; and J. Marshall Hanna, Professor of Business Education, Ohio State University, Columbus.

The following chairman presided over the meetings: *Northwestern District*—Russell L. Clayton, Bryan; *Northeastern District*—Earl D. Walter, Louisville; *Central District*—Mrs. Randall M. Kline; *Eastern District*—Lucile Anderson; *Southeastern District*—Mrs. Phillis McDaniels; and *Southwestern District*, Sarah Levine, Cincinnati.

Officers of the Ohio Business Teachers' Association for 1948-49 are: *president*, Robert Finch, Board of Education, Cincinnati; *vice-president*, Norma Richter, Indianola Junior

High School, Columbus; *secretary-treasurer*, Carlos K. Hayden, Department of Education, Ohio State University, Columbus; editor of publication Nellie A. Ogle, Department of Business Education, Bowling Green State University; *business manager of publications*, Marguerite Appel, Ohio University, Athens; *membership chairman*, Lillian Starkey, East High School, Akron. Basic Business Section-*chairman*, Max O. McKittrick, High School, Logan; *secretary*, Mildred Tuttle, University of Cincinnati; Distributive Education Section-*chairman*, W. G. Dallas, Coordinator of Distributive Occupations, Ashland; Teacher Training Section-*chairman*, Harold Lieth, University of Cincinnati; *secretary*, Janet Raymond, Ohio University; and Vocational Section-*chairman*, Galen Stutsman, East High School, Columbus; *secretary* Mrs. Isla Van Vranken, Woodward High School, Toledo. Members of the OBTA Advisory Council are: Gale Watts, Portsmouth High School, Portsmouth; Howard E. Wheland, John Hay High School, Cleveland; D. T. Krauss, Wittenberg College, Springfield; Gladys Bahr, Withrow High School Cincinnati; and Harm Harms, Capital University, Columbus.

The Ohio Business Teachers Association will hold its annual meeting

IN ACTION

Unity



Business education and educators have become recognized as a vital force in the modern education picture. A conservative estimate indicates that more than one-third of all students enrolled in our secondary schools are registered in one or more business education classes. Such a number in our charge gives us a responsibility that we must assume. It is our duty as business educators to provide the type of business education that will best suit the needs of our young people. Too long have we, in business education, ridden along with the tide. The war and other factors have made us neglect the improvement and evaluation of our business education program. We need to study and look at our offerings in business education in the light of today's needs. Are we justified in calling our courses in bookkeeping, typing, and shorthand an adequate program of business education? Are our bookkeeping courses up-to-date? Are our standards in shorthand and typing high enough so that our students may enter the business world confident that they can successfully compete. These questions we must answer—and soon. How can we get these answers? It is really not difficult. In unity there is strength. Together we may carry on research, and improve our programs, although individually we might fail. Your local, state, and national organizations exist wholly for the purpose of helping you to improve your teaching and your programs. Help yourself and business education—join now with UBEA and its affiliated associations for better business education.

—PHILLIP ASHWORTH, *President*
California Business Educators' Association

in Columbus, April 23-24, 1949. One of the projects of the Association is a study of the business teacher's load.

California

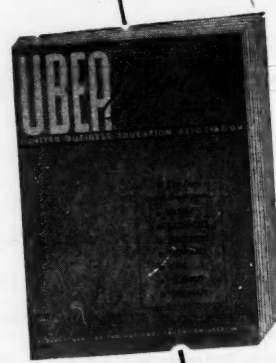
The Southern and Los Angeles Sections of the California Business Educators' Association held a joint meeting in Los Angeles, November 6. Mildred Lee, president of the Southern Section presided over the morning session and Bessie Bergman, president of the Los Angeles Section was presiding officer at the luncheon. "Curriculum Planning in 1949" was the topic chosen by John N. Given, Supervisor of Business Education, Los Angeles City Schools, who was the luncheon speaker. The morning sessions were devoted to panel discussions. Alfred Lewerenz was leader of a section devoted to vocational guidance in business education. The second panel, "The Students' Point of View on Vocational Guidance," was led by Vernon B. Sheblak. The

Bay Section will meet in San Francisco on December 4.

Officers of the California Business Educators' Association are: *president*, Phillip B. Ashworth, Junior Employment, San Diego City Schools; *vice president*, Marsdon Sherman, Chico State College; *secretary*, Glenna Wright, Garfield High School, Los Angeles; *treasurer*, Ethel McCormack, Fresno Junior College; *editor of California Business Educators Bulletin*, Esperance Slykhous, Dorsey High School, Los Angeles. Presidents of the sections are: Bay Section—Carlton S. Pederson, Stanford Graduate School of Business, Palo Alto; Central Section—Gladys Coffman, Merced High School, Merced; Central Coast Section—Lloyd R. Miller, Carmel High School, Carmel; Los Angeles Section—Bessie Bergman, Manual Arts High School, Los Angeles; Northern Section—Mrs. Clara E. Aldrich, Grant Technical College, Del

(Continued on page 50)

... the ideas
 which promote better
 education for business



pass through
 the covers of
 UBEA Forum
 to the teachers who
 will do the job

Regular membership (\$3) in the United Business Education Association includes subscription to UBEA Forum. Professional membership (\$6) includes subscriptions to UBEA Forum and The National Business Education Quarterly. Regular members may join one or more UBEA divisions by becoming professional members.

UBEA IN ACTION

HEADQUARTERS NOTES

Membership Briefs

States which achieved honor roll status as of November 1, 1948 are: New Mexico, Oregon, Montana, and Washington.

Texas gained 108 members over the number enrolled on November 1, 1947. New York is in second place with a gain of 104 members.

Ohio led all states in enrollment for the month of October.

New Council Members

When the National Council for Business Education (UBEA Executive Board) convenes at its next meeting, there will be four new members reporting in addition to Clara Voyen, Pacific District, and Parker Liles, Southern District, who were re-elected to a three-year term. The election of Council members for the three-year

term is held each May with ballots mailed to regular and professional members of the Association.

Miss Voyen and Dr. Liles need no introduction to UBEA members. Both were present at the Atlantic City meeting in February and the Cleveland meeting in July. Their re-election to the Council speaks for the confidence placed in their leadership by the business teachers in the districts they serve.

Although the four new members, Mary Irene Brock, Edward L. Cooper, Thomas M. Greene, and Russell J. Hosler are known beyond the boundaries they serve, it is a privilege to present them to all our UBEA FORUM readers.

Edward L. Cooper—Eastern District

Edward L. Cooper is Professor of Commerce at New York State College for Teachers in Albany, New York. He received the B. Ed. degree from State Teachers College, Whitewater, Wisconsin; the M. A. degree from the University of Iowa and the Ph. D. degree from Northwestern University. He was a teacher of business subjects in the high school at Eau Claire, Wisconsin in 1927. In 1930 he was a part-time supervisor in the University High School, Iowa City, Iowa. Since 1931 he has been a member of the faculty at New York State College for Teachers. He has contributed to the various business education journals and is now serving as an Assistant Editor for the 1949 *American Business Education Yearbook*.

Dr. Cooper has been active in professional organizations and is at present sponsor of the Beta Eta Chapter of Pi Omega Pi. He is a member of Phi Delta Kappa, a charter member of UBEA, and has served as State Director for UBEA in New York since 1947.

Thomas M. Greene—Mid-Atlantic District

Thomas M. Greene is supervisor of business education and director of adult evening schools for Baltimore County Schools. Mr. Greene has the responsibility of supervising, leading, and directing business education instruction in the county high schools. Before

(Continued on next page)



RUSSELL J. HOSLER



MARY IRENE BROCK



THOMAS M. GREENE



EDWARD L. COOPER

UBEA IN ACTION

(Continued from page 25)

going to Maryland, Mr. Greene was head of the business department of the Goldsboro High School, Goldsboro, North Carolina. He also served as assistant principal of the high school at Milburn, Kentucky. Mr. Greene has had wide experience in adult education work as well as experience in retail selling and office work. He has served as chairman of the group which built the Maryland State Course of Study, Business Education Section; has contributed articles to professional magazines and to bulletins for the Maryland State Department of Education; and has taught graduate courses at the University of Maryland. He is UBEA State Director in Maryland and a past president of the Maryland Business Education Association.

Mr. Greene holds degrees from Murray State Teachers College, Murray, Kentucky, and Bowling Green College of Commerce, Bowling Green, Kentucky; and an M. A. degree in education and commerce from the University of Kentucky. He also attended North Carolina State College, Tulsa University, and has done graduate work in administration and supervision at the University of Chicago and the University of Maryland.

Russell J. Hosler—Central District

Russell J. Hosler is head of Business Education at the University of Wisconsin. He received the A. B. degree from Defiance College; the M. A. degree from Toledo University; and the Doctor's degree from Indiana University. Dr. Hosler taught business education in the public schools of Toledo and other nearby cities for many years. He taught in the Naval Training School at Indiana University from 1942 to 1944. He remained at Indiana University on the staff of the School of Business until 1946, when he joined the staff at the University of Wisconsin to organize and implement a program in business education.

Dr. Hosler has been active in many professional organizations. In 1937 he served as president of the Ohio Business Teachers Association. He also served that organization in other years as secretary and as a member of the Advisory Council. He has held offices in other state and national business teacher organizations. He is a member of the Theta Chapter of Delta Pi Epsilon and the Alpha Chapter of Phi Delta Kappa, both at Indiana University.

Dr. Hosler has contributed many articles for various business education periodicals. A brief summary of his doctoral dissertation, *THE RELATION OF BUSINESS EDUCATION TO OTHER SUBJECT FIELDS IN THE PUBLIC HIGH SCHOOLS OF INDIANA*, was published in the Fall, 1947, *The National Business Education Quarterly*.

Mary Irene Brock—Western District

Mary Irene Brock received the B. S. degrees in both commerce and education at Kansas State Teachers College, and the M. S. degree in business administration from University of Denver.

Miss Brock is instructor of advanced shorthand and transcription in Wyandotte High School, Kansas City, Kansas. She has had articles published in the *Kansas State Business Teachers Magazine*, *Delta Pi Epsilon Courier*, and was a contributor to the 1946 *NBTA Yearbook*.

As state director for UBEA in Kansas, Miss Brock is known throughout the Western District for her professional activities with our Association. She is a member of Pi Omega Pi and Delta Pi Epsilon.



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THE Forum

Planned Procedures or Pointless Prattle

Most successful teachers prepare "plans of action" before starting the day's work.

By VERNON A. MUSSELMAN
College of Education
University of Kentucky, Lexington

Would a carpenter contract to build a house without blueprints to follow? Would a highway engineer attempt to build a bridge unless he knew exactly what it would be at each stage of its construction? Would a teacher face a class without having previously prepared his work for that day?

Most successful teachers prepare "plans of action" before starting the day's work. Many of them prepare only mental lesson plans as they study for succeeding days' work while others write their lesson plans in full. The inexperienced teacher would do well to develop a lesson plan for each unit of subject matter to be taught.

What are the elements of a complete lesson plan? The following ten-point outline may be used in teaching many types of classes but in this article the discussion is restricted to the teaching of bookkeeping and accounting.

The first factor to be considered is the title of the unit. This should be written in capital letters at the top of the sheet and should be followed by the number of school days which should be devoted to its study. For example: **TEACHING THE TRIAL BALANCE—4 days**

The second factor to be clarified is that of *goals to be accomplished*; they should be itemized. For example, in teaching the trial balance one might use the following: *Student Goals to Be Accomplished*:

1. Understanding the purpose and significance of the trial balance.
2. Learning how to prepare an accurate trial balance.
3. Actual preparation and interpretation of one or more trial balances.

The idea here is to list all goals so they will be kept constantly in mind. *We hit more targets when we aim at them*, and we can aim more accurately when targets are kept in view.

Introducing the Unit

After one has clearly in mind what is to be accomplished, the next procedure is to determine the best means of reaching these desired objectives. This brings us to a point which is all too frequently overlooked,

namely, *introducing the unit*. This new unit of study is in all probability new to the majority of students. It should be presented to them in such a way that they will be interested in it and have a desire to study it. The new topic should also be presented in such a way that the students will understand its function in relation to other subject matter being studied.

There are three principles that should be observed in introducing any new unit of subject matter. The first of these is to *introduce new material in terms of knowledge already possessed by the student*. This necessitates building upon knowledge which has been gained earlier in the course. For example, in teaching the trial balance the student already knows that the debit amounts in an individual entry must be equal to the total of the credit amounts. It follows then that the total debits must equal the total credits, and it is one of the functions of the trial balance to test this equality.

The second principle is to *introduce new material in terms of previous experiences of the students*. The bookkeeping student is accustomed to the use of summaries in the preparation of themes in English, speeches in debate work, and the solution of experiments in science classes. We can teach the trial balance in bookkeeping as a summarization of the information contained in the ledger. The student has been taught also that he should periodically check his work. We can present the trial balance as a preliminary check upon the accuracy of his work and thus build upon his previous experience and training.

The third principle is to *show a need for the new information*. This might be done by showing the student how the new principle will enable him to do something he has been unable to do previously, or by showing how it will enable him to do something in less time than that previously required. The student can readily see the need for proving the accuracy of his work. In so far as the mechanics of his work are concerned the trial balance serves to meet this need.

"If there has been no learning on the part of the students there has been no teaching."

Plans for Student Participation

Many secondary school teachers dominate the classroom activities; the students do very little other than "recite" and work "exercises." It is not necessary to list here the many ways in which students can and should participate in each day's work, since most of us are familiar with them. The main reason for including this in the lesson plan is to insure its not being overlooked by the teacher. By having a separate section headed "Plans for Student Participation," the teacher will think of, and plan for, specific things for individuals and groups to do. This will help to make the class period more "student-centered" and less "teacher-centered."

Basic Principles to Be Mastered

In order to master almost any principle in bookkeeping, there are some things that must be made clear. We have seen under our caption "Student Goals to Be Accomplished" that the student should acquire an understanding of the purpose and significance of the trial balance. There are some things that a trial balance does and many things it does not do. *The basic principle to be learned is:* "What a trial balance is and what it is not." In other words, the trial balance is a proof of the equality of the total debits and total credits as shown in the ledger. The trial balance is *not* proof that the student's work is all correct; it is merely a proof of the accuracy of the mathematics of his work. As long as there is a debit amount in the ledger for every like credit amount, the trial balance will balance. Any number of transactions could be entered incorrectly in the journals and the ledger would still balance. Many items could be posted in incorrect accounts, but as long as *debits are posted as debits* (to any account) and *credits are posted as credits*, the trial balance will balance. In other words, it merely proves that the total debits equal the total credits. This understanding is therefore basic. The teacher in planning the lesson should search for all basic knowledge and principles in order to be sure that the goals sought are really accomplished.

Visual Aids to Be Used

It will not suffice here simply to say, "show a film" or "draw a picture." In this part of the lesson plan the teacher lists specific films; assembles specific pictures, photographs, forms, and reports; sketches rough drafts of diagrams, and outlines charts to be used. One must keep in mind *the goals of the lesson*, and the materials must be chosen to aid in the accomplishing of these goals. For example, the films "Bookkeeping and You" or "Bookkeeping and Accounting" might be used early in the course to help attain goals pertaining to orientation

or inspiration, but would be untimely if the objective were that of explaining the use of adjusting entries.

In presenting the financial statements, one might prepare on cardboard or draw on the blackboard a simple set of scales.

One might borrow from the science department a pair of balances and use them in the same manner. The idea here is to drive home the principle that the Balance Sheet *balances*.

Motivation Devices or Techniques

Here again it should be unnecessary to list the many different ways in which classroom work might be motivated. As in the case of visual aids, the teacher would list the specific ideas he planned to use.

Several years ago in a community in Oklahoma, a proprietor of one of the local grocery stores spoke to a beginning class in bookkeeping. It was at a time when the class was studying the financial statements. This groceryman started his talk by saying, "There are four things I must know about my business in order to know if I am making or losing money." He then mentioned the four items—sales, purchases, inventory, and expenses—and discussed each one. In talking about expenses, he said that many years earlier he had resolved to paint his store every year even though he went broke doing so. Quite to the contrary he prospered instead, and one of the reasons was because his was a clean store and his customers knew "the cat had not been in the cracker barrel." He made his talk crisp, clear, and to the point, and aided greatly not only in motivating study on the part of the class members, but in making the principle of the Profit and Loss Statement quite clear.

Student Assignments

This would include a statement of the different things to be performed by the students. In addition to specific exercises in the text which were to be completed, it would include everything that was to be done by an individual member of the class, by a committee, or by the entire group. In some instances individuals may be asked to gather certain data and report back to the class. Collateral reading to be done, supplementary exercises to be worked, questions to be answered, assignments in workbooks which are to be completed, and field trips to be made would all be listed in this section.

Plans for Review

It has been shown that minutes spent in review are frequently as valuable as hours spent in original study. Review is sufficiently important that it should not be left to the discretion of the student to decide whether or

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"Time spent when the transactions are simple is well repaid in clear thinking later."

Adapting the Bookkeeping Course to the Community

True progress can only be made on solid footing.

By ARMELLA LADNER
Technical High School
St. Cloud, Minnesota

Much that is written on the improvement of bookkeeping instruction deals in generalities. This article is, by contrast, intended to be a practical illustration of what a classroom teacher can do to make the high school bookkeeping course functional for the pupil. It is not a repetition of the principles and philosophy so frequently discussed. Teachers are already aware of these. It is an attempt to present a working example of these principles in operation: to express in simple terms how the course and its techniques can be adjusted to fit the pupil, the school, and the community.

Pupil Objectives

The bookkeeping course at Technical High School in St. Cloud, Minnesota, is fundamentally vocational. The pupils in our school elect the course because it fits into their vocational plans. In a questionnaire given to the pupils at the beginning of the course, there has been little variation in their expression of this objective for the past eight years. One large group is interested in secretarial work. Those in a second group are planning to be bookkeepers, or to do general office work. Third, there is a smaller group who feel that bookkeeping will be of help in the business or profession which they will enter in the future.

The Community

St. Cloud is a progressive mid-western community with a population of about thirty thousand. There are few large industries. Predominantly the job opportunities for bookkeepers are in retail stores, professional offices, or manufacturing establishments which employ a small number of office workers. In many of these offices only one or two office workers are employed. It is a common practice to have an accountant assist in closing the books and in preparing income tax returns. The office worker has the responsibility of understanding and carrying on all office routine. A columnar cash journal, a general ledger, accounts receivable file or ledger, and an accounts payable file constitute the usual set-up. I keep in close touch with current practices

through vacation job experience in the community, contact with graduates, and needs expressed by adults who enroll in my evening bookkeeping course which is part of the community adult education program.

The Business Curriculum

Our medium-sized high school includes in the business curriculum Typing I and II; Stenography I and II; Office Practice; Business Law; Bookkeeping; Distributive Education; and a cooperative, part-time program. The core requirements are such that the pupils have just two electives in each of the three years of senior high school. Typing I is offered in the tenth grade, Bookkeeping and Stenography I in the eleventh grade. Pupils following the secretarial course are required to take Stenography II, Typing II, and Office Practice (the latter two are one semester each) in the senior year. This arrangement rules out any work in advanced bookkeeping for those students who constitute over half of the bookkeeping enrollment. Other seniors who select the part-time, cooperative program would not have time for the advanced bookkeeping training either. Hence, bookkeeping must necessarily be limited under existing conditions to one year and the objective must be to make it as functional as possible in the time available.

The First Semester

With this knowledge of the pupils' objectives, the time allowance in our curriculum, and the job requirements in the community, I have attempted to develop a course which is practical for the student.

Introductory Phase: The course emphasizes a very thorough knowledge of the principles of debit and credit, applied in journalizing and posting, and summarized in the trial balance. Using the balance sheet approach, the pupils readily grasp the fundamentals and, through sufficient repetition in problems which include these three steps, develop the first definite skill. Mastery at this point is very important. Time spent when the transactions are simple is well repaid in clear thinking later. The other steps in the bookkeeping cycle are pre-

sented with the same thought in mind — a thorough understanding of the bookkeeping cycle in its simplest form, limiting it to a service enterprise.

Second Presentation of the Cycle: Building on this thorough foundation, the second presentation of the cycle covers a merchandising business with special journals. With the introduction of the cash journal, banking practice becomes necessary knowledge. Before attempting to teach how to prepare a deposit, it is well to stop to investigate the banking experience which the pupils have had. Amazing as it sounds, there are some pupils in every class who have had little or no contact with a bank. Unless a pupil can visualize the interior of a bank and the purpose of the forms actually used, filling out a deposit ticket becomes just another problem in the text. A beginning assignment that I find effective is to require the pupils to learn the names and locations of the local banks and to visit one. The subsequent assignments then become meaningful and interesting to them. Enough time is allotted to this unit so that all procedures including the reconciliation statement, become thoroughly understood. The ten-column work sheet, together with adjusting entries, is included in the work of this cycle, followed by a simple practice set employing special journals and business papers.

The Second Semester

The second semester's work includes the study of the reserve accounts with depreciation and bad debts. Since both of these appear as deductions on income tax returns, they are very necessary knowledge for the bookkeeper. I also consider a unit on payroll of the utmost practical importance. The usual bookkeeping text includes a few general statements on payroll procedure followed by the salary and deduction entries in the journal, all neatly cut and dried. It is highly important for the pupil to know how this amount is computed. In the real situation the bookkeeper must calculate the amount of the payroll. Beginning with the time card, the pupil should learn the preparation of a simple payroll sheet and the various deductions to be made. Inquiry reveals that the typical student has little knowledge of the potential benefits of the social security deduction, even though he may carry a social security card. If time is taken to explain these various phases to the pupil, he will become a more intelligent citizen, will realize the importance of accuracy in connection with such work, and will be able to handle the many required reports when he gets out on the job. It is true that the social studies teacher covers social security legislation but too frequently the pupils make little connection with the bookkeeping aspects of the problem.

The same method is followed in the handling of income tax. The concepts of dependent, withholding

exemption certificate, withholding receipt, and the use of the withholding table should be usable knowledge before they become involved in the calculation required on the payroll sheet. Other types of deductions, such as group insurance, should be discussed as well. Finally comes the transfer of the figures to the individual employee's record for quarterly social security reports and withholding receipt statements.

The combined cash journal and the subject of cash discounts conclude the teaching material. The last six weeks are devoted to a second practice set, again with business papers. In selecting this set I keep in mind the bookkeeping system which the majority will encounter. A retail business including entries from cash register tapes is most typical. The actual handling of these papers, while more time consuming, does more to build both understanding and skill in limited time than a corresponding amount of time allotted to further study of advanced principles which they will probably never need. In short, only the type of recording that is a routine occurrence is emphasized. Certain procedures peculiar to one business can only be learned on the job, but a clear understanding of basic principles should make the adjustment to the specialized situation a matter of no particular difficulty.

Traditional Topics Omitted

Some topics traditionally found in first year bookkeeping such as partnership and corporate forms and their special records are entirely omitted. The legal principles and characteristics of these forms of business enterprise are covered in the social studies course. It is felt that if the function of the capital and drawing accounts is understood on a sole proprietorship level, the aforementioned background would allow the necessary problem of adaptation to be worked out as far as that would be required of the beginning bookkeeper on his first job. I have considered the fact that some few of our pupils may go directly to large corporations but local practice indicates that the work of the beginner is limited to a specialized procedure in the accounting set-up with adequate supervision from an office manager. The newcomer's ability to handle business papers, to record accurately, neatly, and intelligently, will contribute more to his success and promotion on this job than a confused knowledge of many more topics.

Adjustment of Teaching Techniques

The Workbook: Emphasizing the practical content of the course is not enough. Instructional techniques must be realistic too. Eliminate the workbook—a journal, a ledger, worksheets, statements, and other materials neatly bound together do not reflect the true situation. In an office each has a separate identity. Why not in the

classroom? Simple forms can be ruled and more complicated forms can be mimeographed. This makes the pupil learn to recognize the rulings of the various records and appreciate the possibilities of special adaptations, both of which are lessons that would be lost if the work resolved itself into rote completing of prepared blanks.

No Reading Assignment: We know that the typical pupil in high school today rebels against concentration on study. A bookkeeping text cannot be skimmed only; it must be thoroughly studied. A reading assignment may accomplish nothing constructive in bookkeeping. A few better students may have gleaned some ideas from this type of assignment, perhaps enough to feel bored with the explanation in class the next day. The average student will have just a confused smattering from a

quick perusal in fulfillment of the assignment. The poorer pupil and the less ambitious will have obtained nothing from their little or no effort. As a consequence, I prefer no outside reading assignment. In beginning a new unit the pupils have books closed. It is much easier to keep the pupils' attention without this distraction. With a blackboard demonstration the thinking process involved is developed. Well-planned questioning keeps the pupil alert, interested, and attentive. The fact that my pupils are divided into homogeneous groups makes it possible to adjust the level of teaching suited to the ability of the students and secure the greatest degree of success from this departure from traditional routine.

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Teaching Bookkeeping in a Rural Area

Many graduates of rural high schools become farmers and go into business for themselves.

By ANNA F. ROSNER
High School
Woodridge, New York

One of the functions of education is to prepare youth for effective and responsible participation in the social and economic life of the family and the community, and to prepare him to carry on his chosen vocation competently. This is as much a function of rural education as of any other education. The program of the rural school should concern itself with the problems which are found to be basic to the development of satisfactory living, individual and community, in rural areas. One of the business subjects essential in attaining these aims, according to the New York State report on "Improving Educational Opportunities in Rural Areas," is bookkeeping. This course should be offered either for its vocational value, for exploration, or "as (an) elective subject having personal or general educational value to pupils. . . ."¹

The need of people of the rural areas for bookkeeping instruction is perhaps greater than that of people in the large cities. Many of the latter are engaged in factory work and other types of occupations which do not require so extensive a knowledge of bookkeeping

procedures for everyday living as is the case of their rural cousins. The farmer is a businessman. The grocer, the doctor, the mechanic, the electrician, the small businessman—all are engaged in business; all pay taxes; all need to keep records. Lack of appreciation of bookkeeping values, failure to keep any records, inadequate records, incompetent bookkeeping have been cited as causes of business failures—particularly among small businessmen. Such failures are costly, both to the individual and to society. The schools can be of help in reducing these failures.

Another aspect of our economic life which has broadened considerably in recent years, and is still expanding, is the base of government taxation, business control and finance. Individuals as well as businesses have become increasingly involved in the income-tax program. Both find accurate and complete information imperative in determining whether or not they must pay the tax, how much they must pay, and in order to prepare tax returns. Sales taxes, open and hidden, amusement taxes, luxury taxes are among those that touch all citizens today, even when the income is low enough to escape taxation.

How many of our citizens understand the financial aspects of our government? How many understand the

¹Julian E. Butterworth, et al. "Improving Educational Opportunities in Rural Areas." (Albany: The University of the State of New York, The State Education Department, 1946), p. 43.

financial statements published by the banks with which they deal? Or the company in which they have invested money?

Some type of business training is also needed which will function well in the management of the individual's own personal and family economic affairs. According to some court records, control of the family funds and purse strings has been one of the chief causes of domestic disturbances and divorce. The responsibility of the school in training for worthy home membership has been accepted as one of the cardinal principles of education. A knowledge of budgeting and elementary record keeping should contribute to this aim. People living in rural areas, like people everywhere, need those knowledges and skills which can be gained from a study of bookkeeping.

Recommended Course of Study

A one-year course of study for bookkeeping especially adapted for rural areas is herein outlined, and it is further recommended that the course be presented in the tenth year.

So far as the time allotment for this particular course is concerned, it is suggested that twenty-two to twenty-four weeks be allowed for Part I, the proper presentation and mastery of the general principles and concepts of bookkeeping and accounting, including taxes; thirteen to fifteen weeks for Part II, the special units adapted to rural communities; and about three weeks for testing. Little provision is made, in time, for formal review of subject matter since it is expected that this will be accomplished through the use of practice sets in the ordinary conduct of the course. Naturally, the teacher would be expected to adapt time schedules to meet the needs of the group.

In reviewing the literature in this field the writer found much material on general courses, and courses for personal-use bookkeeping, but only one text (though there may be more) was found entitled *Bookkeeping and Accounting for Rural Schools* by M. E. Studebaker. In only two other general high school texts were chapters found dealing briefly with farm accounts; in three were found units on professional, small business, personal and home accounts.

Taxes and Deductions from the Payroll

The important topic of taxation merits fuller consideration than it has been accorded in most textbooks and by most teachers. There appears to be an unexplained reluctance to deal with this matter in beginning bookkeeping. Yet, no businessman—large or small—can escape the necessity of keeping accurate records for tax reports. Property taxes, sales taxes, payroll taxes, and deductions haunt him. Everybody—businessman, farm-

er, employee, student-worker, teacher, doctor—knows the headaches that come with the approach of the Ides of March.

Many graduates of rural high schools become farmers and go into business for themselves. The business teacher in such a school cannot overlook the teaching of taxes and payroll deductions, particularly since for many graduates the one-year course in bookkeeping may be all they will have to prepare them for the task of keeping accurate records. The student need not become a tax expert, but he must be given an understanding of certain underlying principles concerning taxation, and taught how taxes are recorded and reported. It is up to the bookkeeping teacher to see that this instruction is given.

Following this discussion of taxes, Part I of the suggested course of study should be concluded by an application of the principles through the completion of a bookkeeping cycle accomplished through the medium of a practice set.

Bookkeeping and Budgeting for the Individual and the Family

Just as inadequate financial records contribute to many business failures and bankruptcies, so may they contribute to personal and family failures. The training received in bookkeeping should enable the student to manage his personal business and financial affairs more effectively and efficiently. Records for the individual and the family should be based on definite knowledges, skills, and objectives concerning record keeping and financial management. Preparation and study of a plan of earning and spending help develop greater intelligence in the use of money. Concern about daily expenditures gradually disappears, fear and insecurity decrease, greater assurance in handling one's financial affairs ensues.

A discussion of this unit should cover the five following points:

1. The need for personal and family bookkeeping
2. Planning expenditures—the budget
3. Record keeping
4. Financial statements
5. Income tax returns

Bookkeeping and Budgeting for Clubs and Social Organizations

Today most people have contact with record keeping in connection with their leisure-time activities, particularly clubs, lodges, and church. Many persons have undertaken at one time or another to act as secretary, treasurer, or auditor for a social organization. Some of these people have had little or no knowledge of the proper procedures to follow in keeping the records required by the office. The financial chaos which accompanied their term in office attested to their lack of knowledge. Others have been appointed or chosen to audit

books—and have no idea of what to audit or how to do it.

Such a state of affairs need not exist. Secondary school pupils, too, have their clubs and social organizations, in and out of school. Through the use of their training in bookkeeping they may learn how to apply the principles to keeping proper records for these clubs and social organizations. When they take their place in the adult world, they will be prepared to act as treasurers in a reliable, capable manner. They will realize that it is as important to the success of the club as it is to a business to know its financial condition, the results of its transactions in improving that condition, and the effect of changes in their assets, liabilities, and capital.

Major points to be covered in a discussion of bookkeeping and budgeting for clubs and social organizations include:

1. The need for organization records
2. Income and expenses budgeted
3. Necessary records
4. Approval of bills
5. Proof of accuracy of records
6. Reports

Bookkeeping for a Farmer

The continued teaching in rural areas of bookkeeping adapted only to mercantile establishments and the neglect of farm bookkeeping, though the latter may be more complicated, is not justified. It does not meet the needs of the student or the community. A complete set of books involving advanced bookkeeping procedures need not be introduced, and probably would not be kept by a small farmer, but certainly the more common elements of farm accounting can be included in a bookkeeping course.

It is true that farm accounting is usually part of the agricultural program. But how many high schools, even in rural areas, have an agricultural program? How much bookkeeping is taught in such a program? Does the course, as taught there, satisfy other needs as well? It is up to the bookkeeping teacher to supply this need where it is not otherwise supplied or inadequately supplied.

Probably one reason for the scarcity of adequate plans of accounts and records for farm operation is the fact that the individual farmer engages in various types of enterprises. One farmer may at the same time be raising crops of various grains for future sale, conducting a poultry business selling eggs and chickens, a dairy business, and so on. All of these enterprises require separate asset, income, and expense accounts. This, of course, tends to complicate the bookkeeping records.

Then, too, the close relationship of the farm family to the farm is another complicating factor. How much of

the farm income and expense, assets, liabilities, capital should be charged to the farm *per se*, how much to the farmer and his family?

Should the methods of accounting be based on the accrual or cash basis? Both are recognized by the state and federal income tax collectors.

An attempt has been made to present in this unit only such procedures as may be common to all farming. It is hoped that the unit is simple enough to be understood by high school students, yet useful to them if they should decide to engage in farming.

The following outline may be helpful in the presentation of this unit:

1. The farmer's need for records
2. Cash and accrual bases of keeping records
3. Farm inventory
4. Records for the farmer
 - a. Budget
 - b. Combined journal and cashbook
 - c. General ledger
 - d. Non-financial farm records (map of farm, records of crop and livestock production, etc.)
5. Statements
 - a. Work sheet
 - b. Balance sheet
 - c. Statement of profit and loss
 - d. Federal income tax return—Form 1040F
 - e. State income tax returns
6. The farm family and its relationship to the farm business

Other Specialized Units

Not all of the students in a rural area will become farmers. Many may become business or professional men and some provision should be made for a discussion of the special problems involved.

One type of small business found everywhere is the grocery store—or some variation of it. In rural areas it may be the famous general store. Considering the variety of merchandise one may find in these stores, it would seem that an elaborate system of departmentalized accounts would be necessary. The usual size of these businesses, however, does not justify such a conclusion. The books kept are simple and not unlike those already described. The owner often does all the work connected with the business, including the bookkeeping. As possible future owners of such businesses—or employees of owners—students in rural areas should know about the procedures required to keep adequate records. These same procedures are applicable to keeping accounts for any small retail business, such as produce store, confectionery store, and the like.

Wherever a motorist goes he encounters the ubiquitous service station. In the rural areas many boys tend to enter the employ of service station owners, and eventually to set up shops of their own. Sometimes they act

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"The best source of information concerning the author's plan is the teacher's manual."

Selecting Bookkeeping and Accounting Textbooks

Attention should be given to the adoption of different textbooks to serve the individual groups.

By ROBERT P. BELL
Ball State Teachers College
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Because of the varying practices in the use of textbooks and the number of check lists already available as guides in the selection of textbooks, it may seem presumptuous to attempt further discussion on the matter. On the other hand, it is one thing to have the tools, and still another to make full use of them.

At the present time we have many textbooks available in bookkeeping from which to choose. Most teachers quickly acknowledge that none is entirely adequate for their particular needs. A review of the literature in the field reveals our agreement that the objectives of bookkeeping are not the same in all schools; it further reveals our lack of agreement as to how the objectives may be most fully achieved.

Rather than attempt an item analysis for the evaluation of textbooks, let us consider some of the basic problems involved.

The Objectives of the Course

Certainly it is no revelation to any teacher to suggest that we must first define the purposes of the subject in terms of the needs of the pupils in a particular school, and in terms of the total business curriculum.

Usually a state course of study is available to us in which the objectives of the course may already be stated. While this source provides considerable aid, we will still find it necessary to make certain adaptations in order to meet the specific requirements for any particular school.

Among the questions we must ask ourselves are these — How will our pupils use their training? — vocationally, personally, or in connection with social and civic organizations? As general business background or as prevocational work to be followed up by college or business college training?

Probably in the majority of our schools we will find that bookkeeping is serving a number of these purposes. That is, we will have some students who are seeking vocational competency for entrance into beginning

bookkeeping positions. For others the personal and social uses are most important. In still other instances, it is primarily a matter of providing prevocational training and business background information.

It is acknowledged that many business teachers do not believe such a conglomeration of students should be permitted to enroll in the same bookkeeping class, but it will not be necessary to take issue with this controversy here. Since many of our classes do fall into this category, we must give consideration accordingly in the selection of the textbook.

If the vocational objective predominates, we should attempt to determine whether our pupils will obtain positions as bookkeepers or whether they will use their training as supplementary information to related positions. If the latter situation prevails, will the pupil be served better through technical training as required for bookkeepers, or by providing training in bookkeeping as it is needed in the related positions? While those employed in related positions would certainly not suffer from being able to do the bookkeeper's work, it would seem doubtful that such training is most logical and economical. Perhaps it is not too unreasonable to suggest that in our large high schools where some segregation according to interests might be carried out, attention could be given to the adoption of different texts to serve the individual groups.

Once the pupils and the subject have been carefully studied, and the objectives carefully stated, direction has been given to the remainder of the process. Without such determinations, any selection is open to question.

The Textbooks

The number of books to be considered for any adoption cannot be definitely stated. Some authorities have suggested that an attempt to select from too large a number may lead to confusion. Since business teachers are often acquainted with the more widely known textbooks, perhaps it will be feasible for them to select four or five books for careful evaluation. In states where multiple adoptions have been made, the problem has

been reduced at least to the number of books approved by the state organizations.

To those who have never been faced with this problem, it may be well to point out that a letter or a card to any publishing company will bring the books and manuals to you for inspection. It should be pointed out further that most publishing companies now have well informed representatives who will be glad to assist in the evaluation of their books.

Having determined the objectives and secured the copies of various textbooks, we are now ready to begin the evaluation. While it is true that many different things can be done with the same instructional material, we will usually find that the author has developed his material in a certain way for specific reasons. Although we as teachers may choose to follow a different plan, we would do well to first become acquainted with the author's plan and the reasons for it. By reading the preface and then carefully studying the instructional materials, we may be able to ferret out the author's scheme. At the best, however, this method is only partially satisfactory for we often find that incorrect interpretations result. Probably the best source of information concerning the author's plan is the teacher's manual.

Often teacher's manuals are thought of as being simply keys to problems. Admittedly, teacher's keys are valuable but so are the explanations, suggestions, pro-

cedures, and schedules which the manual contains. It is here that the author has an opportunity to describe to us fully his entire philosophy, approach, and techniques. Since the key and manual may or may not appear under the same cover, it is always well to specifically request the manual which accompanies the text. Careful study of the author's views puts the teacher in a much better position to appraise his book.

Summary

Again it is pointed out that no effort has been made to produce a check list or to give attention to item analyses for the selection of textbooks. The supposition here has been that certain fundamental considerations must be given before an item check list can be satisfactorily used. Among the major problems are those of clearly identifying objectives, choosing the books from which a selection will be made, and making an effort to determine the instructional plans as they have been worked out by the respective authors. At this point, the teacher is ready to make good use of any one or more of the check lists containing detailed points of analysis.

Selecting a textbook is no small task. The work involved may result in the continued use of the same book; it may mean a change. In either case, a selection based upon careful study gives us greater confidence in and much more information about the instructional material we take into our classes.

Selection of Bookkeeping and Accounting Students

Bookkeeping will continue to occupy a conspicuous place in the high school.

By ANTHONY E. CONTE
Thomas Jefferson High School
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One must admit that the selection of bookkeeping students is far from being a science. And for this reason teachers of the subject continuously for ways and means of more effectively accomplishing this very desirable objective.

Bookkeeping Is Backbone of Business Curriculum

From its inception bookkeeping has been the backbone of the business curriculum, but the old concept that bookkeeping is taught only to turn out bookkeepers for the business world should be forgotten, although the vocational objective of the course still predominates. It has

been pointed out that about five percent of the students who take bookkeeping in the high school secure jobs as bookkeepers. Does this mean that bookkeeping is on its way out? Definitely not! We must cease taking an apologetic attitude for including bookkeeping in our course of study. Bookkeeping will continue to occupy a conspicuous place in the high school as long as we are able to "sell" its value to those wishing to select it.

Let us examine some ways in which we will be able to direct the student in selecting bookkeeping as part of his general education. At present we do not have a test that can be considered reliable in selecting bookkeeping

students. Even if we do not come up with something that is concrete and "foolproof" we do have sound and direct ways to select students. The secret lies in the how, when, and where.

I. Q. as a Selective Factor

Result of intelligence tests should play an important role in determining whether or not a student should take bookkeeping. It is quite reasonable that intelligence of a minimum level should be required for success in bookkeeping. The question is, where shall we establish a point on the intelligence scale which would serve as a level? A student with an I.Q. of 90 who feels that the information offered in the subject of bookkeeping will be beneficial to him personally or otherwise should be given the opportunity to elect the course. Records show that some students with I.Q.'s as low as 80 have done remarkable work in bookkeeping! What if a student with an I.Q. lower than 90 wishes to elect bookkeeping? If such a problem does arise; then the guidance counsellor or teacher should do all in his power to direct such a case into other channels where his ability lies and thereby prevent using the bookkeeping course as a "dumping ground" for educational misfits. Of course, we must concentrate on students with high I.Q.'s because it is with these students that we can do the most in imparting to them the educational information of bookkeeping that will be of value to them either from the vocational, social, or economic standpoint.

Exploratory Business Training as a Selective Device

The most important guidance device available for arousing student interest in business education and eventually getting many of them to select bookkeeping as part of the "core" of business education is the Exploratory Business Training Course which is offered in some junior high schools. It is at the junior high school level that the greatest amount of guidance on the part of teachers of business must be accomplished. The real selection of bookkeeping students starts with a wealth of material offered in the eighth grade. The need for an exploratory course is evidenced by the subject content usually offered. Exploratory Business Training is offered as a general education course suitable for all students regardless of their educational objectives. It provides basic training in the fundamentals of business, and possesses exploratory, prevocational, and consumer or personal use values.

Because of the great importance of the exploratory business training the guidance counselor without any hesitation should encourage as many eighth grade students as possible to receive the benefit of such a study. It is lamentable that some guidance counsellors do not

go "all out" in guiding pupils into the exploratory business course because they feel that the course is still being offered on a prevocational basis. This is not so! The more students we can encourage to study exploratory business in the eighth grade the better our chances will be in getting the majority of them to choose to continue with the usual selection of ninth grade general business and typewriting.

The freshman or ninth grade exploratory period which is a close follow-up of the eighth grade training starts the major round of pupil selection. This method of selection may not get the "nod" from all business educators but since there is no reliable and accurate method of predicting the ability of potential business students, the exploratory ninth grade business training presents the nearest successful way of determining what students shall take bookkeeping.

Examples of Exploratory Experiences

At this time I would like to suggest a plan that I used in the eighth grade for several years and found to be very successful in determining which pupils would make good prospects for our business department. Of course, it may be used in the freshman year with the same success. The plan we put into use was to give the students some "real" first-hand exploration of shorthand, bookkeeping and typewriting. We devoted about five weeks of intensive study of the above. Although the students enjoyed studying topics such as What Is Business? Business Reference Books, Banking, Communication, etc., they were very eager to get at the study of shorthand, bookkeeping, and typewriting. Tests were given throughout the period of study to determine probable success from the standpoint of the information and the skill acquired. It was very evident that the high I.Q. students did very well in all three studies considering their immaturity. Others showed lower degrees of success but it gave them all a clear picture of what the department has to offer. In the matter of failures there actually weren't any although the records kept were used to recommend those who showed promise of success and those who absolutely showed no signs of "life" in those studies were "weeded out."

I personally feel that this plan can be used more successfully in the freshman year with a possible substitution of either English or business arithmetic in place of typewriting. If it is used in the freshman year the results of tests given are kept along with the student's grades in other topics studied during the year. Before the end of the exploratory period and before the students are asked to make their final choices for their sophomore year, the guidance director, the teacher of exploratory business and usually the English teacher meet to determine the advisability of not only who

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should continue in the curriculum but also who should study or pursue the bookkeeping course, stenography course or clerical course. It is at this point that pupils who have shown good possibilities in the bookkeeping study are encouraged and directed to study bookkeeping. In order that we may select the best material possible we should take into consideration not only the student's grades but also his personality, appearance, attitude, and habits. The teacher of exploratory business, therefore, plays a major role in selecting bookkeeping students. The teacher of exploratory business should never cease in looking for bookkeeping prospects. One thing we should keep in mind is not to direct students into the study of bookkeeping if they show little interest and aptitude.

Selection Is a Continuous Process

Does the selection of bookkeeping students stop once the freshmen make their final choices for their sophomore year? Absolutely not! Our job is just beginning. We must "sell" the subject of bookkeeping to those who are taking it for the first time in order that the majority will want to continue with the advanced bookkeeping course.

Proper advertising of the subject of bookkeeping is a "sure-fire" method of getting students interested in selecting bookkeeping as one of their courses of study. How is this done? The classroom should have a business-

like atmosphere—proper bookkeeping desks; a text that is up to date and the subject matter treated in a manner comprehensible to the student. The teacher (the salesman) must be one who possesses a complete knowledge of the subject matter; must be skillful in presenting the information so that the students will understand what he is talking about; he must be pleasant and have initiative, energy and foresight. The bookkeeping teacher must keep in mind that his students will respect him and the subject he is teaching if they know that what they are learning is up-to-date information and that it is being used in business. Keeping your students happy will go a long way in selling the subject. Students within the school will surely hear about the course from those taking it and if they appreciate what is being done for them they will tell their friends about it. Result? Many "good" students who otherwise would never have studied bookkeeping will take a "crack" at it for at least one year. Mission accomplished!

It would be an ideal situation to have every student in elementary bookkeeping receive an A or B grade. This is wishful thinking. Therefore, we must face the realization that there will be students who will fail and students who will receive D and C grades. Those receiving A or B grades definitely can be classified as successful in the study of elementary bookkeeping and should be encouraged to study advanced bookkeeping. The failing and D students definitely should be directed to fields

"It is most important that the bookkeeping teacher become acquainted with local businessmen."

where they will be more successful. I am not in sympathy with some educators who feel that the same procedure should apply to C students. Some teachers contend that a student who averages a C does not know enough to carry on. Why draw the line on C? Why shouldn't the teacher in charge make the decision? There are a good many boys and girls who upon the completion of the first year bookkeeping course receive a C grade and upon entering the advanced bookkeeping course show a definite improvement that would warrant an A or B grade! We know that there are students who suddenly "find themselves" and they also become settled in their thinking—the result being that they are doing satisfactory work.

Continued follow-up of successes and failures of our

bookkeeping students is very important. By studying the "why's and wherefore's" we will be able to do a better job of selecting for the coming year.

The points that have been discussed in selecting bookkeeping students may be summarized by saying that the I.Q., achievement, exploratory period, and the selling of the subject of bookkeeping may be used as a basis for such a selection. With the I.Q. as a basis and the exploratory training period as a place to test the student's possibilities there is only left the ability of the bookkeeping teacher to do a good job of teaching bookkeeping. In conclusion may I say that this approach of selecting bookkeeping students may not be scientific but some direction is better than mere random choice.

Using Resources of Business to Enrich Teaching of Bookkeeping and Accounting

Cooperation of local businessmen may be secured by having them come to the bookkeeping class.

By **RUSSELL J. HOSLER**
School of Education
University of Wisconsin, Madison, Wisconsin

We as teachers should always be on the alert to find ways and means of enriching our teaching. This is particularly true of bookkeeping teachers. In most communities there is a great reservoir of materials which, if brought into the classroom, would greatly vitalize the teaching of bookkeeping. Most of our textbooks in bookkeeping give an adequate amount of materials to cover the principles and practices of bookkeeping in general; but these texts cannot, of course, present the procedures and practices of the individual community. This local "color" should be used in our bookkeeping course—not to replace the textbook but rather to supplement it.

Securing Helpful Materials from the Local Community

Four procedures are suggested for making contacts with the business community—procedures that are well known but frequently are not used.

The teacher may make personal calls on representative businessmen in the community. It is most important that the bookkeeping teacher become acquainted with local businessmen and in turn become acquainted with the bookkeeping practices and procedures used in the local business community.

In a community large enough to make it not feasible (and perhaps impossible) to visit all of the local offices, visits could be made to businesses which represent a sam-

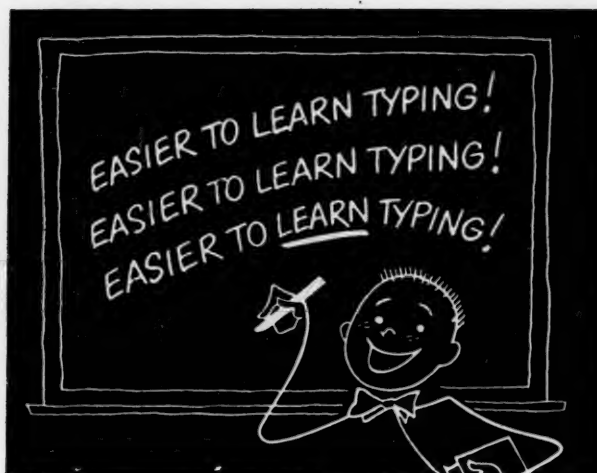
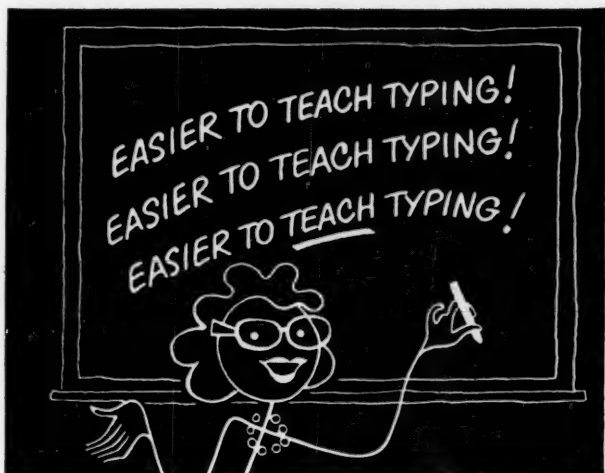
pling of all types. This sampling should include retailers, wholesalers, finance organizations, service businesses, and manufacturers. To prepare such a representative list, it might be desirable to secure the help of a banker, the secretary of a local chamber of commerce, or some other person who knows the businessmen of the community well.

2. Committees made up of pupils from the bookkeeping class can frequently be used as an effective means of bringing the resources of the community back into the classroom. After the teacher has made the initial contact with representative business offices, small committees should be organized and arrangements made to visit these business offices and observe the bookkeeping procedures and practices being used.

The committees should visit businesses using various methods of bookkeeping procedure. It would be particularly desirable, for example, for one committee to observe the bookkeeping practice of a business using the "accrual basis" and another committee to observe a business using the "cash basis" of bookkeeping. Observations and findings would then be reported back to the entire class. Not only would this procedure serve to broaden the teaching of bookkeeping, but it would also serve to give the members of the class an opportunity to get bet-

(Continued on next page)

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ter acquainted with the business life of the community.

3. In some instances it would be desirable for the entire class to visit selected business offices to observe bookkeeping "in action." This procedure would seem particularly useful in acquainting the entire class with specific types of bookkeeping equipment used in the local community but not available in the school or practical to bring to the school.

4. Cooperation of local businessmen may be secured by having them come to the bookkeeping class to explain the bookkeeping procedures and practices used in their particular business. Many businessmen in the community would appreciate the opportunity of talking and illustrating their bookkeeping procedures to the class. Likewise, various office supply companies could be invited to the school to show and demonstrate some of the latest bookkeeping equipment—equipment that is not practical or feasible for the school to own.

Types of Enrichment Materials

We have discussed some of the methods that might be used to help the bookkeeping class to become familiar with the bookkeeping practices used in the local community. But what are some of the materials that can be brought into the bookkeeping class from the local community? While it is important just to know the procedures being used locally, it also seems desirable to have specific materials brought to the class.

1. The cancelled checks and bank statement from an actual business in the city. While most businesses probably wouldn't care to submit their bank statement, there would be some businesses willing to cooperate in this activity. If nothing else can be done, secure the bank statement and cancelled checks from the school account. This surely would make for a more realistic teaching of the reconciliation of a bank statement.

2. One or more pay rolls used by local businesses. In some situations it may be impossible to secure the actual completed pay roll from a business, but in most instances one could secure the blank forms used by one or more local businesses. One of the most effective ways to teach pay rolls and pay-roll deductions would be for the members of the class to see and understand the procedures used by the local "Blank Manufacturing Company" for figuring a typical worker's pay and the deductions made from that worker's pay. This would illustrate very vividly the difference between "gross pay" and "take-home pay."

3. Actual bookkeeping materials used in local businesses. Among these might be sample rulings of the journals, ledgers, sales invoices, purchase invoices, financial statements, etc., which would be discussed and displayed on the bulletin board. A class committee could, for example, develop a bulletin board display featuring these records covering a period of several days for a business. Subsequent displays could be made of other businesses visited by other committees of the class. Care would need to be exercised that a good sampling of the entire business community would be used on these displays in order to avoid the criticism that the school was

showing any partiality for a particular business in the community.

4. Classification of accounts and manuals of instructions used by many businesses in which the bookkeeping procedure of the business is explained in detail. In some instances, these could be secured and placed on the bookkeeping pupils' reading list and later discussed in class.

5. Publications of local credit rating companies as well as those of Dun and Bradstreet. If these publications can be secured, it is an effective way of presenting credit rating to the bookkeeping class.

6. Income tax blanks. At the time of studying income taxes and income tax reports, a wealth of material is available in the local community. State and federal income tax blanks may be secured for the class, and projects developed whereby income taxes are computed for a typical individual in the community as well as for different types of businesses.

7. The financial pages of the newspapers. These pages give a wealth of supplementary material for the bookkeeping class in the form of financial statements and reports of local and national businesses. The advertising of bookkeeping and accounting forms and bookkeeping equipment found in newspapers and business periodicals can be brought to the attention of the bookkeeping class to acquaint the pupils with the latest materials and equipment available.

This suggested list of materials that might be brought into the bookkeeping classroom is not presented as an exhaustive one but rather as one that is indicative of the materials available in the local community which, if used, would help tremendously to enrich and vitalize the teaching of bookkeeping.

Advantages that Would Accrue from Tapping the Reservoir of Community Resources

1. The bookkeeping pupil would become familiar with the actual business forms used locally thus tending to increase the vocational aspects of the course.

2. The pupil would have a keener interest in his bookkeeping training because he would be able better to appreciate and to understand the application of bookkeeping principles to actual business situations.

3. The securing of these materials would make necessary a closer working relationship between the school and local businesses—between the business teacher and the businessman. This would not only serve to improve the instructional program, but it would also make businessmen more conscious of the business program carried on in the local schools.

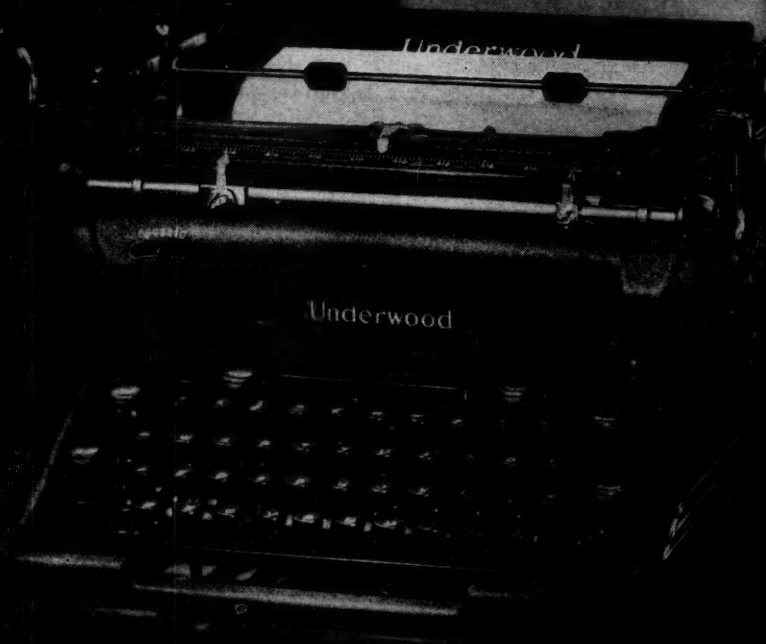
4. This increased cooperation between the school and business would assist a great deal in the desirable placement and follow-up of business education graduates.

5. And, in total, it would mean a more effective job of teaching.

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Rosner

(Continued from page 33)

merely as agents for large gasoline and oil distributing companies. In either case, knowledge of records and how to keep them is necessary. The fundamental principles of double-entry bookkeeping apply to a set of books for the service station just as they apply to other businesses. Some modification may be necessary. Some special kinds of records such as gasoline inventory may need to be kept, and there may be need for departmentalization, but the principles are the same.

Doctors, lawyers, dentists, accountants, engineers as much as businessmen and farmers need to keep records if they are to manage their business affairs efficiently. The type of special records kept will vary with the profession; the general bookkeeping records, such as ledger, cashbook, and journal, are similar to those already studied. Books for professional people are generally kept on a cash basis.

If students definitely know into what type of work they will go after leaving school and how they will use their bookkeeping knowledge, these students might concentrate their work on the records and procedures which they will need while the other members of the class work on varied projects and units.

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Modern Teaching Aids

(Continued from page 13)

collected at conferences or exhibits. Magazines are full of illustrations that are good for use on the wall. A postal card will bring many supplies to the teacher very inexpensively. He should decide upon an idea he wants to illustrate and then attempt to find the proper materials or make them himself. Pupils should be encouraged to bring in examples that they think are in any remote way connected to record keeping. With supplies on hand the teacher and students are much more likely to make a good use of wall space. However, unless these supplies are filed properly and are easily obtainable when needed, they will be inactive. Then, suppose plenty of materials are available, the job is still not done. Unless the display is arranged properly on the

wall it will not have eye appeal and will not be noticed. If the teacher does not already have a sense of perspective to arrange materials properly, it might be advisable to take an advertising or display course to learn how to create that appeal. If any teacher makes up an effective display it should be shared with others in his profession. Photographs and explanations of the exhibits arrangements should be provided so that others could use a similar display.

New Teaching Aids Catalogue

The Consumer Education Study of the National Association of Secondary-School Principals announces a new publication, *Catalogue of Free and Inexpensive Teaching Aids for High Schools*. The purpose of this publication is to put into the teacher's hand a comprehensive list of acceptable sponsored, free and inexpensive materials currently available. This catalogue, compiled by Dr. Clement Holland of St. Louis University, presents about 1200 classified entries, selected for educational value, each annotated so that a teacher can judge whether or not it is likely to be useful. The annotations give the title of the entry; the name and address of the producer; a concise, accurate, factual, or non-evaluative description of the item; the cost, if any; and the copyright date. For many entries there is a suggestion of the subject, activity, or school service. The catalogue, which can be obtained from the National Association of Secondary-School Principals for \$1.00, should prove of great value in helping high-school teachers to obtain materials that will enrich their instruction and bring it up to date. Under wise teacher direction, these materials can serve as an effective supplementary tool in the classroom.

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American Book Company

Office Standards

(Continued from page 18)

quality. This last criticism is undoubtedly due to the fact that the beginning employee is used to a "school grade" and does not realize that the business standard does not start at 0% and go to 100% but the work is either "acceptable" or "not acceptable" for business use.

The comments given indicate that the chief contribution that the schools can make toward preparing students for positions, other than the skill development, is in the development of better attitudes and work habits and to place the emphasis not on a percentage passing grade basis but on the "useability" of the completed work. In other words the schools should adopt an "office standard" and either accept the work as meeting the office standard or of rejecting the work as unsatisfactory, regardless of the percentage evaluation that might be placed on the paper.

In order to accomplish these standards, it would seem necessary to have better selection of students, especially for the vocational stenography program. If a "business standard" is adopted, it will then be valuable to enlist the cooperation of the employers in emphasizing the importance of this standard. This can be accomplished by having the employers inquire of prospective employees whether they have met the vocational standards as set by the school and business working together.



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Ladner

(Continued from page 31)

Supplementing the Text: A basic textbook is necessary. However, it does not contain the practical detail of the office work. This detail is very important if the learning is to be realistic. This means that the teacher must build a background through a study of available supplementary material, actual business forms, and pertinent illustrations from personal experience in bookkeeping work. **Oral Review:** Class periods should provide time for discussion and oral review. This will give the pupils an opportunity to express and familiarize themselves with bookkeeping terminology. This is new vocabulary for them. This review procedure also helps the teacher check the pupils' rate of assimilation of new materials. True progress can only be made on solid footing. Remedial measures require timely application for greatest success. It is well to remember that a student can be too confused even to formulate a question.

Summary

A vocational course is designed to equip the student to function efficiently on the job. In any school situation the precise content of the course depends upon the pupil and his objectives; the school and its curriculum; and the community and its job requirements and opportunities. This special adaptation of bookkeeping instruction has been in operation for a sufficient time to prove its effectiveness in meeting the needs of the businessmen. Their favorable reports are the ultimate measure of its success.

Musselman

(Continued from page 28)

not it should be done. The teacher should plan for specific times in the future when the material being presented "today" would be reviewed, and also decide, in many instances, in what manner the review is to be handled.

Tests

Most book publishers have printed tests which cover complete units of subject matter. Though many teachers use these printed tests they do not rely upon them entirely; they give daily or weekly tests as well. These tests should be prepared and plans should be made for their use. (Of course these tests should be studied after their use and one's plans for review should be modified to include follow-up teaching on weak points as revealed by them.)

Summary

If there has been no learning on the part of the students there has been no *teaching* on the part of the instructor. If complete lesson plans are prepared for each unit of subject matter which is taught, better teaching will result. This is one of the important needs in classroom teaching, and it is within the power of every teacher to meet this need. If lesson plans are written and kept for future reference, they will not only improve one's teaching but will save the teacher's time by eliminating repetitious work.

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General Clerical

(Continued from page 15)

pressure of time. The teacher should develop his own ability to write and dictate so that he can demonstrate the techniques to his class.

Differentiated Activities

If the teacher plans his resource unit for maximum use, it will contain a generous list of opportunities for differentiated activities. Many students find these special activities of greater value than some of the regular class work. Readings, preparation of portfolios of actual business letters, analysis of special forms, such as the National Office Management Association's simplified letter, and interviews with office managers and correspondents are some of the possibilities. Here is an opportunity to make the classroom experiences meaningful and useful. Here is an opportunity to organize experience so that it becomes significant.

Evaluation

Evaluation of student learning is one of the most difficult jobs of the teacher. His preparation should include an understanding of the principles of evaluation and his resource unit should include evaluation techniques. Evaluation is not just a testing program. It should be a program for indicating the progress of the student relative to the attainment of the objectives of the course. It should help him to improve. Business offices have developed no effective way of determining qualifications of prospective correspondents. The schools have done little more than use the old methods of testing which have been used for years. This area offers the greatest challenge, perhaps, to the teacher of business writing. Just how do we know that we have trained a person qualified to write outstanding letters?

Bibliography

Finally, the teacher will want to investigate all available materials which will be of value to him and to his students. This is a continuous process of keeping up to date. He will want to know about current reference books. He will want to know about the available books on general business correspondence. He should be familiar with the books on general semantics. He will be on the lookout for current periodicals which are likely to contain material which will be helpful.

Conclusion

The careful preparation of a resource unit will amply repay the teacher for his efforts. It will aid him in the development of a fundamental philosophy of business writing. It will help him to acquire confidence in his methods. It will broaden the opportunity to meet student needs. It can point the way toward desired outcomes. (In a subsequent article the objectives of a course in business correspondence will be listed and discussed.)

Shorthand

(Continued from page 9)

10. In building skill in transcription, dictate letters to be transcribed at three speeds. The first letter should be dictated at a speed everyone can get, the second letter somewhat faster, and the third letter at a speed to push everyone. The students are to transcribe from the highest speed at which they have legible copy.

11. The teacher should have transcription done under varying conditions comparable to the varying conditions in an office. Among these are:

- (a.) Producing a mailable letter with correction of errors and word substitutions permitted.
- (b.) Producing a perfect, verbatim transcript, with no erasures permitted.
- (c.) Producing a transcript under high speed pressure with minor errors permitted.
- (d.) Producing a transcript with emphasis on use of carbon paper and erasures on carbons.

12. The teacher should give some individual dictation. If it is done for the purpose of developing a student's self-confidence, it should be given to him when he and the teacher are alone in a room. In other instances, the teacher could give individual dictation in the typing room.

13. Dictate letters with minor errors which should be corrected by the stenographer without questioning the dictator.

14. "Call-the-throw" drills force speed in transcription. The copy consists of sentences written in shorthand. Each succeeding line contains a few more words than the preceding line. The teacher indicates the time at 15-second intervals. The students attempt to transcribe a line in that length of time. When they succeed, they move on to a longer line.

15. Short, one- or two-minute transcription drills will build speed in transcription.

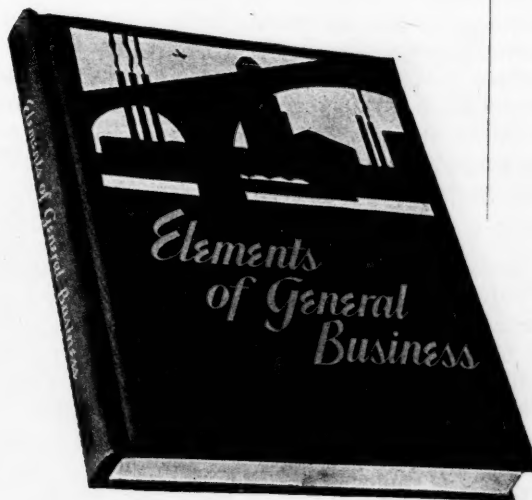
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Basic Business

(Continued from page 16)

It has been the writer's experience that there is entirely too much subject matter suggested for or taught in clerical office training. There is agreement with Mr. Fasnacht² in his list of "Must-Be-Taughts" but where does one find time enough to cover such an ideal course? Would it not be much better to take the group of fundamentals such as spelling and word usage, number accuracy and dexterity, and legible handwriting and teach them in a course required of all majors in the department of business? With this for a beginning, add units in business behavior, orientation in bookkeeping, sales, stenography and general clerical training and finish with a unit in vocational guidance.

Review subjects such as writing, spelling and arithmetic must be handled very skilfully if interest is to be maintained. Handwriting should be the first taught so that it may be practiced in all the work done; unless it can be made to function it will be of little or no value.

To begin with, the instruction should be simplified as much as possible, stressing three important steps to successful writing; namely, height of letters, uniform slant and slowing up the rate at which one writes.

The steps just mentioned may be taught in the following manner. Write or have written on the blackboard words such as "office" or "uniform." These words should be written in such a manner that they will show poor height relationships and a lack of uniformity in slant. Ask the class what there is about the writing that makes it poor. This should lead to an analysis of each student's handwriting and should motivate interest in improvement. The words are then rewritten. Lack of uniform slant is easily apparent so the words are rewritten again for proper slant. Downward strokes should slow up writing. Emphasis of this point should help in obtaining a uniform slant and add to the beauty of the writing. Many illustrations of these three elements should be placed upon the blackboard and, of course, followed by drill. Interest is sure to be aroused. Drill in the correct writing of figures should also be included in this review.

Business Arithmetic Must Be Taught

Business arithmetic must actually be taught, not merely assigned as so many problems, corrected, and recorded. We must get at the difficulty. These pupils have all had problems during many years of their school life and still they have difficulty in making even the simplest computations. We must diagnose, teach, test, and teach some more. To be sure, they have forgotten some of the work they once knew but now that they are nearer a direct application of this knowledge, learning should become more meaningful. The problems should be carefully chosen and should cover all fields represented in the business department; in fact, all types of problems given in civil service tests should be taught.

An increased vocabulary of business terms correlated

²Fasnacht, Harold D., "The 'Must-Be-Taughts' of Clerical Office Training," UBEA FORUM, Vol. II, No. 5 (February, 1948), p. 27.

with spelling is an essential to the review portion of this course. This should be worked out in detail so that it has a direct application to each subject taught.

Business educators should not only help to establish programs leading to the development of desirable personality and character traits, but they should also stress business behavior. Many people lose their jobs, not because of their inability to do the work, but because of their lack of knowledge or practice of proper office etiquette.

Advancement Potentials

In the orientation of bookkeeping, the topic of greatest interest is "Where will it lead me as far as jobs are concerned?" This should bring a discussion of different types of jobs such as the machine bookkeeper, the person who does a complete set of books for a small business, the person who is delegated to keep a certain ledger within a department in a large manufacturing plant, the graduate accountant, an auditor, the C.P.A. and others.

What does each one do? What education and training are necessary? What are the rates of pay? What are the advantages and disadvantages of the work? These and other questions should be discussed and accurate, up-to-date information gained concerning all of the courses offered.

Where should they obtain the material for answers to these questions? They should be taught to use their own school library and the city library; they should converse with people who work in business and they should read current newspapers and magazines. Use the *Dictionary of Occupational Titles* for job descriptions and get as much information as possible first-hand from recent graduates now working.

Papers should be written based on an outline worked out in class and topics chosen according to interest in a certain major. This analysis of occupations leads the student to explore his own interests. At this point the work becomes a personal matter with each individual stimulated to do some real thinking in the choice of his vocation.

It should not be taken for granted that all students will at this early age make a definite choice of a life profession, but certainly they will be stimulated to do some thinking for themselves as far as their course in high school is concerned. This provides a good reason for taking an interest inventory and forms a basis for a diagnosis of aptitudes and abilities. The student should study ways of making an inventory of one's self, how to discover one's own likes and dislikes, abilities and disabilities. He should learn the importance of good work habits and acceptable personality traits, including emotional poise and self-control.

And lastly, help the students to realize the necessity of successfully adjusting one's own personality to other personalities, and of adjusting one's attitudes, manners, and habits to the demands of business and social life.

Such a program should increase the interest in business education and give the department of business its rightful place in the guidance program.

Chapters Organized Recently

Charters have been granted to twenty-nine clubs since the list of new chapters was published in May issue of FBLA Forum. These chapters are:

Arizona—Union High School, Phoenix
California—Chaffey College, Ontario;
Union High School, Redondo Beach;
Union High School, Tulare; and Union High School, Fullerton
Georgia—Teachers College, Collegeboro and High School, Athens
Illinois—High School, Monticello
Kansas—University of Kansas, Lawrence
Kentucky—Hazel Green High School, East Bernstadt
Maine—High School, Norway
Maryland—High School, Greenbelt
New Hampshire—High School, Berlin
New Mexico—University of New Mexico, Albuquerque
New York—High School, Dunkirk
Ohio—Burnham High School, Sylvania; High School, LaGrange; Local High School, Ravenna
Oregon—High School, Tillamook; and Union High School, Molalla
Pennsylvania—High School, Bedford; and Mt. Pleasant High School, Hickory
South Carolina—High School, Hemingway; and Antioch High School, Hartsville
Tennessee—Southern Missionary College, Collegedale
Texas—High School, Jacksboro
Utah—High School, Moroni
Territory of Hawaii—High School, Laupahoe

First Chapter in Hawaii

Eleven charter members formed the first FBLA Chapter in Hawaii when a charter was granted to Laupahoe High and Elementary School at Laupahoe. The project of this newly organized chapter is to serve the community by doing volunteer clerical work for nonprofit organizations.

Officers for the club are: *president*, Aiko Stao; *vice president*, Miyoko Nakata; *secretary*, Yaeko Hiramoto; and *treasurer*, Blossom Higa. Teichiro Hirata is *sponsor* and Harry Chuck is *principal* of the school.

Capitol Hill FBLA President's Report

by Juanita Moeller

In the fall of 1947 the Future Business Leaders of America Club made a survey of Capitol Hill Senior High School and discovered that three out of every four students were either employed or interested in being employed.

Concurrently, there was no form of organized vocational guidance, nor program being carried on that would in any way assist the students in their personal experiences with employment

and future vocational ventures.

Thus, it was decided that for the business department the FBLA club would organize and put into effect a plan that would offer some form of co-operative training and guidance and direction of those students who were soon to enter the field of business.

The first step for carrying out this plan was effected by writing letters to all the faculty members of the school inviting them to call upon the co-operative trainees to get their typing, blue prints, stencils, dictation, business correspondence, mimeographing, assembling, maps, addressed envelopes, and other related clerical duties performed. The response was very successful. The trainees received large quantities of material that gave them real experiences and training.

From these experiences the students began to receive the feeling of responsibility, a new thrill of accomplishment, and pride in the tasks that they performed. The general interest and enthusiasm regarding their future work was increased greatly.

The second step in carrying out the plan was to get the local business men to allow these young students to come into their offices for experience and training that they could not receive at school.

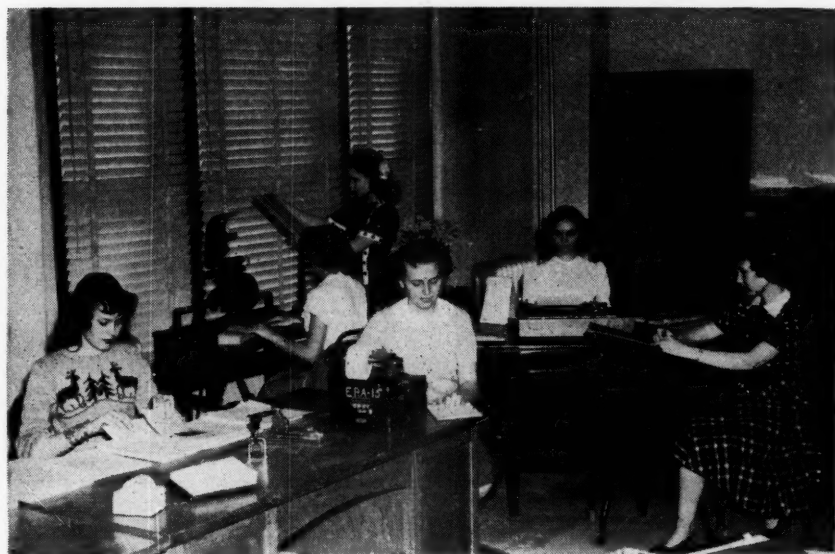
First, a written survey was sent out through the mail. The response was good, but did not include business offices.

In order to get the business men to co-operate, the FBLA members and their sponsors finally made personal interviews and visits to a large number of State, Government, and local city offices. After these personal contacts, the opportunities for places for students to go for training on various office equipment were unlimited. It was impossible to find enough students to fill all the training stations available.

The students decided which offices they wished to go to for their training.

(Continued on next page)

Oklahoma State Merit Examinations Office co-operates with Capitol Hill High School FBLA Chapter in work experience program. Left to right: Mary Stewart, Norma Harrison, Charlene Thomas, June Overturf, Joan Ownbey, and Barbara Cooper.



Then they would volunteer to go each afternoon for two weeks, which gave them 40 hours of training in that particular office. It was understood in advance by the training supervisor that the students were to receive experiences and opportunities that they could not receive in school.

The students received no compensation for their work and paid their own carfare expenses. However, the plan was so successful and the training so interesting and informative that the students felt well rewarded for their time and expense.

When a trainee had completed her 40 hours at one office, if she desired, she could visit and choose another office in which to receive training for another two-weeks period.

The plan was so successful, that it has been continued into the present school year 1948-49.

During the last six weeks of school, the Oklahoma State Merit Examination for typists and stenographers was given in the business department during class periods in order to help the students obtain employment.

California

(Continued from page 24)

Paso Heights; Southern Section—Mildred Lee, City High School, Alhambra; and San Diego Section—Willard J. Barkell, Union High School, Grossmont.

Roosevelt Hotel, Hollywood, will be the scene of the California Business Educators' Association annual convention on April 11-12, 1949.

Tennessee

Mrs. Irol Whitmore Balsley, Indiana University, Bloomington; and Allan Lloyd, Gregg Publishing Company, New York; were guest speakers at the East Tennessee Education Association which met in Knoxville on October 29.

T. James Crawford, Indiana University, Bloomington, was guest speaker at the West Tennessee meeting which was held October 15 in Memphis.

Elise Davis, University of Tennessee, Knoxville, is president of the Tennessee Business Education Association.

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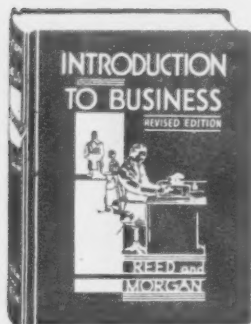
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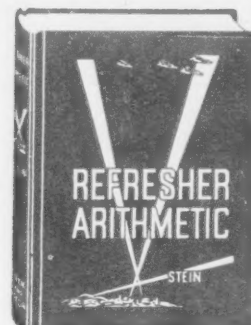
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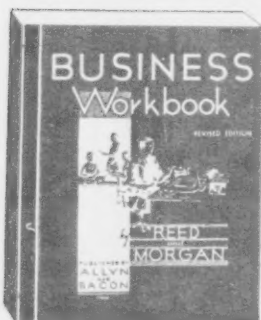
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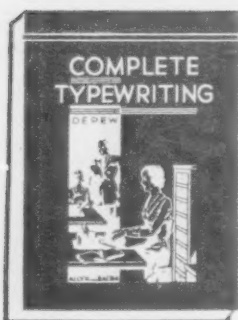
There is a complete Teachers' Manual free to users.

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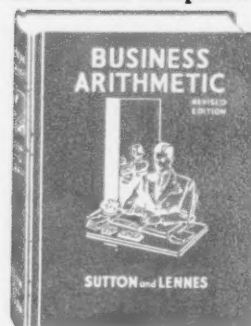
Refresher Arithmetic is just the book that schools have been seeking to meet the needs of pupils whose weakness in arithmetic makes commercial courses difficult.

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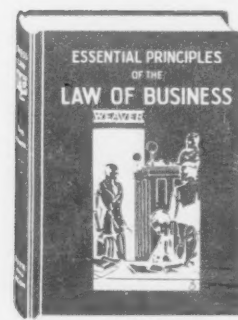
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Law of Business

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